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ABSTRACT

Used to determine grant rates for state financial support and as an accountability report to citizens, this unit cost report presents data for fiscal year (FY) 1994 on course offerings, enrollments, and costs for Illinois public community colleges. Specifically, data are presented on: (1) comparison of FY 1994 net instructional unit cost (NIUC) with previous years; (2) comparison of FY 1994 NIUC, full instructional unit cost, and total institutional unit costs; (3) summary of FY 1994 NIUC by cost categories; (4) FY 1994 indirect instructional support unit cost; (5) FY 1994 NIUC in seven instructional categories; (6) FY 1994 expenditures by function, cost category, and instructional support areas; and (7) NIUC per credit hour. The report indicates that the FY 1995 state average NIUC was $136.09, representing an increase of $9.21 (7.3%) from FY 1993. Full instructional unit cost was $142.94, while total institutional unit cost was $155.58. Of the unit cost, $52.60 was direct salary cost, $8.93 was direct department cost, $1.66 was direct equipment cost, $55.95 was allocated indirect cost, $16.44 was operation and maintenance cost, and $.50 was building rental cost. The state average unit costs for support services were $12.19, academic administration and planning cost; $4.82, learning resource cost; $11.75, student services cost; $4.04, administrative data processing cost; $10.03, general administration cost; $.34, auxiliary services cost; and $12.78, general institutional cost. (KP)

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Fiscal Year 1994 Unit Cost Report

for the Illinois Public Community Colleges

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HIGHLIGHTS OF THE FISCAL YEAR 1994 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1994 state average net instructional unit cost in the public community college system in Illinois was $136.09. This represents an increase of $9.21 (7.3 percent) from the fiscal year 1993 state average of $126.88. Net instructional unit costs from fiscal year 1988 through fiscal year 1994 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1994 state average unit cost measures calculated in this study were:

net instructional unit cost	$136.09
full instructional unit cost	$142.94
total institutional unit cost	$155.58

(See pages 5 and 6 for details.)

3. The fiscal year 1994 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$52.60
direct department cost	$8.93
direct equipment cost	$1.66
allocated indirect cost	$55.95
operation and maintenance cost	$16.44
building rental cost	$.50

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1994 were as follows:

academic administration and planning cost	$12.19
learning resources cost	$4.82
student services cost	$11.75
administrative data processing cost	$4.04
general administration cost	$10.03
auxiliary services cost	$.34
general institutional cost	$12.78

(See pages 9 and 10 for details.)

5. The *Fiscal Year 1994 Unit Cost Study* analyzed unit costs in the instructional categories utilized for state funding purposes. The differential funding for these categories is based on their differential unit costs. The state average unit cost, excluding Heartland Community College and State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	$138.54
Business Occupational	$149.13
Technical Occupational	$170.55
Health Occupational	$189.86
Remedial Education	$140.77
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	$92.83

(See pages 11 and 12 for details.)

6. Public service expenditures increased $12.2 million in fiscal year 1994 to $79.2 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

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FISCAL YEAR 1994 UNIT COST REPORT FOR THE ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

The *Unit Cost Study* is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the *Unit Cost Study*. The *Unit Cost Study* also provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges.

The ICCB has developed a *Unit Cost Study Manual* which provides detailed procedures for conducting the *Unit Cost Study*. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of occupational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The *Unit Cost Study* consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The *Unit Cost Study* computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Any college on the quarter system converts quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The *Unit Cost Study* includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is included in Appendix B which lists the fiscal year 1994 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college. The same report also is available **upon request** by peer groups identified below.

Peer Group I: Carl Sandburg College, Shawnee Community College, Southeastern Illinois College, Spoon River College, State Community College, and John Wood Community College.

Peer Group II: Danville Area Community College, Highland Community College, Kaskaskia College, Kishwaukee College, Rend Lake College, and Sauk Valley Community College.

Peer Group III: Illinois Eastern Community Colleges, Illinois Valley Community College, Kankakee Community College, Lake Land College, Lewis & Clark Community College, John A. Logan College, and McHenry County College.

Peer Group IV: Belleville Area College, Black Hawk College, Illinois Central College, Lincoln Land Community College, Parkland College, Richland Community College, and Rock Valley College.

Peer Group V: Elgin Community College, Morton College, Prairie State College, South Suburban College, and Waubonsee Community College.

Peer Group VI: Richard J. Daley College, Kennedy-King College, Malcolm X College, Olive-Harvey College, Harry S Truman College, Harold Washington College, and Wilbur Wright College.

Peer Group VII: College of DuPage, William Rainey Harper College, Joliet Junior College, College of Lake County, Moraine Valley Community College, Oakton Community College, and Triton College.

Section I

COMPARISON OF FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the *Fiscal Year 1994 Unit Cost Study* show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $126.88 in fiscal year 1993 to $136.09 in fiscal year 1994, an increase of $9.21 (7.3 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1988.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1988

	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
Average Net Instructional Unit Cost	$103.92	$110.53	$116.16	$121.74	$123.44	$126.88	$136.09
Percent Change from Previous Year	+4.1%	+6.1%	+5.1%	+4.8%	+1.4%	+3.4%	+7.3%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1988. Fiscal year 1991 was the final year Black Hawk College-East Campus functioned as a separate college. Although modifications have been made to the unit cost study, the comparability of instructional costs from year to year has been preserved.

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1988

		FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
522	BELLEVILLE	$ 90.89	$ 90.60	$ 97.55	$ 103.48	$ 105.82	$ 106.73	$ 115.93
503	BLACK HAWK	97.93	107.02	114.81	127.88	130.94	141.07	142.18
	EAST	114.06	150.96	151.57	160.34	--	--	--
	QUAD CITIES	95.08	100.06	109.40	123.00	--	--	--
508	CHICAGO	88.40	98.70	106.77	109.06	108.75	114.61	117.08
	CITY-WIDE	78.18	89.40	100.77	96.92	98.77	120.08	--
	DALEY	97.94	110.99	121.44	121.05	123.14	141.60	126.79
	KENNEDY-KING	88.27	99.56	109.84	106.75	99.11	112.85	110.60
	MALCOLM X	74.38	83.81	93.68	98.68	97.42	92.70	101.73
	OLIVE HARVEY	86.74	94.55	104.45	107.37	112.58	118.69	131.97
	TRUMAN	82.64	90.91	100.86	102.02	101.52	101.94	107.78
	WASHINGTON	128.12	137.87	147.36	144.34	144.83	148.13	135.42
	WILBUR WRIGHT	111.45	127.67	131.82	131.27	127.23	122.91	127.13
507	DANVILLE	114.20	117.55	126.02	135.58	120.35	129.93	143.97
502	DUPAGE	100.01	98.95	101.90	110.63	120.35	124.26	134.86
509	ELGIN	120.54	119.89	116.78	129.03	133.46	138.97	144.08
512	HARPER	127.43	130.54	138.01	158.78	161.06	163.08	178.72
519	HIGHLAND	98.15	112.47	115.74	122.28	131.08	143.01	140.88
514	ILLINOIS CENTRAL	101.44	112.35	115.99	124.92	124.83	133.16	152.64
529	ILLINOIS EASTERN	84.01	75.74	85.54	84.56	85.63	85.37	93.40
	FRONTIER	72.59	62.33	69.49	67.53	98.27	62.69	75.06
	LINCOLN TRAIL	105.75	97.96	109.84	111.75	104.07	103.93	114.64
	OLNEY CENTRAL	99.41	90.11	101.53	111.64	78.24	101.98	105.90
	WABASH VALLEY	70.46	64.14	73.14	66.89	64.91	77.32	83.15
513	ILLINOIS VALLEY	94.62	104.20	110.19	111.11	111.82	118.81	128.77
525	JOLIET	121.07	136.09	122.41	142.08	143.86	145.15	158.98
520	KANKAKEE	75.79	96.62	92.89	95.39	93.29	92.69	102.81
501	KASKASKIA	101.74	106.63	108.75	110.66	112.59	111.56	123.75
523	KISHWAUKEE	115.42	122.06	127.56	134.01	123.83	131.17	144.26
532	LAKE COUNTY	131.13	126.17	133.44	152.45	162.59	157.02	181.14
517	LAKE LAND	92.34	96.01	95.80	99.53	102.05	103.17	126.53
536	LEWIS & CLARK	101.64	118.95	111.09	103.96	98.82	109.91	124.33
526	LINCOLN LAND	103.42	105.83	112.20	123.39	116.48	117.79	132.62
530	LOGAN	98.55	100.39	104.48	106.18	110.28	111.12	124.19
528	MC HENRY	109.35	120.90	123.85	151.84	132.52	134.45	143.67
524	MORAINE VALLEY	94.92	117.12	112.93	137.39	159.83	136.17	160.72
527	MORTON	130.83	128.46	137.92	140.20	141.87	145.58	155.63
535	OAKTON	120.89	123.49	125.20	134.13	132.92	127.85	133.86
505	PARKLAND	134.98	131.58	127.21	137.44	125.15	146.46	154.08
515	PRAIRIE STATE	119.13	122.28	126.02	122.63	125.97	133.69	143.42
521	REND LAKE	102.47	109.29	120.65	112.98	99.83	120.32	120.69
537	RICHLAND	121.92	130.24	132.88	132.99	114.97	113.07	134.40
511	ROCK VALLEY	120.99	135.04	138.32	133.76	138.16	147.55	151.39
518	SANDBURG	108.42	109.65	125.89	122.93	124.45	130.58	130.58
506	SAUK VALLEY	115.71	120.25	124.04	127.63	134.54	138.56	154.96
531	SHAWNEE	92.22	95.29	110.81	111.53	116.51	70.54	136.07
510	SOUTH SUBURBAN	117.96	117.97	141.43	128.96	129.71	133.81	141.00
533	SOUTHEASTERN	83.82	96.04	98.79	108.78	114.70	120.55	127.15
534	SPOON RIVER	116.07	116.53	134.29	130.04	116.30	119.2	127.38
601	STATE COMM. COLL	136.66	147.78	159.35	160.09	189.53	154.71	DNA
504	TRITON	131.03	132.64	143.34	146.59	149.00	154.41	160.88
516	WAUBONSEE	162.54	143.30	130.48	137.40	150.74	163.18	156.89
539	WOOD	121.83	124.72	134.48	137.86	140.43	147.42	162.90
	STATE AVERAGES	$ 103.92	$ 110.53	$ 116.16	$ 121.74	$ 123.44	$ 126.88	$ 136.09

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Section II

FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB *Unit Cost Study*: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding plan, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of Appendix A.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to $79,169,083. This is an increase of 18.2 percent from fiscal year 1993.

Table 3

COMPARISON OF FISCAL YEAR 1994 UNIT COST BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	Statewide Average Unit Cost	State Average Cost Per FTE Student
Net Instructional Cost	$136.09	$4,083
Full Instructional Cost	$142.94	$4,288
Total Institutional Cost	$155.58	$4,667

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Table 4

FISCAL YEAR 1994 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	226,872	$ 115 93	$ 0 74	$ 6 37	$ 0 96	$ 124 00	$ 0 00	$ 14 67	$ 138 67
503	BLACK HAWK	165,658	142 18	1 54	0 01	0 62	144 35	0 00	12 96	157 31
508	CHICAGO	1,601,480	117 08	1 48	0 35	4 18	123 09	0 00	4 37	127 46
507	DANVILLE	61,991	143 97	2 80	9 34	2 35	158 46	0 00	35 78	194 24
502	DUPAGE	464,364	134 86	0 78	1 16	2 62	139 42	0 00	12 63	152 05
509	ELGIN	144,236	144 08	1 34	2 47	4 07	151 96	0 40	18 40	170 76
512	HARPER	243,844	178 72	0 79	1 92	2 32	183 75	0 00	22 95	206 70
519	HIGHLAND	54,369	140 88	1 74	2 90	4 78	150 30	0 00	13 05	163 35
514	ILLINOIS CENTRAL	190,721	152 64	0 41	4 78	3 46	161 29	0 00	10 84	172 13
529	ILLINOIS EASTERN	136,796	93 40	2 18	4 09	0 78	100 45	0 00	18 48	118 93
513	ILLINOIS VALLEY	77,481	128 77	1 36	0 00	2 95	133 08	0 00	32 91	165 99
525	JOLIET	170,147	158 98	1 79	5 88	2 44	169 09	0 00	13 09	182 18
520	KANKAKEE	89,393	102 81	0 88	2 34	2 72	108 75	0 00	36 29	145 04
501	KASKASKIA	76,298	123 75	0 74	0 24	0 79	125 52	0 00	5 25	130 77
523	KISHWAUKEE	55,736	144 26	1 31	0 00	1 79	147 36	0 64	6 56	154 56
532	LAKE COUNTY	182,938	181 14	1 27	1 59	4 56	188 56	0 00	19 04	207 60
517	LAKE LAND	110,385	126 53	0 42	7 02	1 48	135 45	0 00	12 21	147 66
536	LEWIS & CLARK	98,332	124 33	1 54	1 42	3 13	130 42	0 00	14 37	144 79
526	LINCOLN LAND	130,784	132 62	0 71	0 89	0 78	135 00	0 00	7 16	142 16
530	LOGAN	106,585	124 19	0 52	5 68	2 15	132 54	0 00	10 66	143 20
528	MC HENRY	78,787	143 67	1 38	2 03	4 43	151 51	0 00	16 99	168 50
524	MORAINE VALLEY	228,028	160 72	0 80	1 44	0 08	163 04	0 00	9 18	172 22
527	MORTON	66,101	155 63	3 03	9 49	0 74	168 89	0 00	5 64	174 53
535	OAKTON	201,800	133 86	1 54	0 85	0 98	137 23	0 00	20 60	157 83
505	PARKLAND	162,255	154 08	0 87	12 18	2 93	170 06	0 00	16 08	186 14
515	PRAIRIE STATE	87,030	143 42	1 26	5 69	4 61	154 98	0 00	9 98	164 96
521	REND LAKE	68,499	120 69	0 96	0 00	1 37	123 02	0 00	8 67	131 69
537	RICHLAND	62,720	134 40	0 99	0 29	1 61	137 29	0 00	23 59	160 88
511	ROCK VALLEY	133,482	151 39	0 99	4 10	2 06	158 54	0 00	24 56	183 10
518	SANDBURG	57,362	130 58	1 42	0 88	1 19	134 07	0 00	17 37	151 44
506	SAUK VALLEY	47,907	154 96	4 03	3 79	2 19	164 97	0 00	6 32	171 29
531	SHAWNEE	44,704	136 07	0 71	4 21	0 00	140 99	0 00	21 50	162 49
510	SOUTH SUBURBAN	161,304	141 00	0 82	19 29	4 59	165 70	0 00	9 73	175 43
533	SOUTHEASTERN	71,397	127 15	0 61	0 00	1 25	129 01	0 00	4 06	133 07
534	SPOON RIVER	39,140	127 38	1 79	2 21	1 68	133 06	0 00	15 59	148 65
601	STATE COMM COLL	DNA								
504	TRITON	229,347	160 88	1 27	5 99	1 05	169 19	0 00	16 78	185 97
516	WAUBONSEE	104,635	156 89	1 42	1 87	3 24	163 42	0 26	16 86	180 54
539	WOOD	38,735	162 90	1 61	0 93	1 99	167 43	0 00	21 21	188 64
	STATE AVERAGES	6,271,643	$ 136 09	$ 1 23	$ 2 92	$ 2 70	$ 142 94	$ 0 02	$ 12 62	$ 155 58

Section III

FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1994 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of Appendix A.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$ 52.60	$1,578
Direct Instructional Departmental Cost	8.93	268
Direct Instructional Equipment Cost	1.66	50
Allocated Cost	55.95	1,679
Operation and Maintenance Cost	16.44	493
Building Rental Cost	.50	15
NET INSTRUCTIONAL COST	$136.09	$4,083

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Table 6

FISCAL YEAR 1993 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	226,872	$ 42.94	$ 10.99	$ 2.39	$ 43.70	$ 15.06	$ 0.84	$ 115.93
503	BLACK HAWK	165,658	49.05	5.53	0.09	64.53	22.98	0.00	142.18
508	CHICAGO	1,601,480	45.06	6.52	0.38	51.27	12.98	0.86	117.08
507	DANVILLE	61,991	46.88	9.03	6.02	60.94	20.63	0.46	143.97
502	DUPAGE	464,364	61.89	8.17	1.49	47.88	15.01	0.42	134.86
509	ELGIN	144,236	67.28	4.03	3.40	51.25	18.04	0.07	144.08
512	HARPER	243,844	66.58	5.35	0.03	72.60	34.05	0.11	178.72
519	HIGHLAND	54,369	54.52	11.57	2.85	55.02	16.29	0.63	140.88
514	ILLINOIS CENTRAL	190,721	58.26	20.74	1.42	50.24	21.99	0.00	152.64
529	ILLINOIS EASTERN	136,796	42.28	6.17	1.32	32.00	11.62	0.00	93.40
513	ILLINOIS VALLEY	77,481	50.13	11.39	0.48	43.98	22.79	0.00	128.77
525	JOLIET	170,147	57.44	10.19	0.78	70.32	19.43	0.82	158.98
520	KANKAKEE	89,393	40.78	14.99	3.01	29.73	14.05	0.24	102.81
501	KASKASKIA	76,298	48.57	9.33	2.15	49.53	13.96	0.20	123.75
523	KISHWAUKEE	55,736	63.34	8.34	2.28	47.89	22.38	0.03	144.26
532	LAKE COUNTY	182,938	71.14	13.18	2.07	76.35	17.41	0.99	181.14
517	LAKE LAND	110,385	40.46	12.18	1.69	60.05	11.96	0.18	126.53
536	LEWIS & CLARK	98,332	51.29	7.78	2.74	42.22	19.75	0.55	124.33
526	LINCOLN LAND	130,784	58.46	6.16	1.98	50.77	14.43	0.82	132.62
530	LOGAN	106,585	49.43	3.40	2.90	54.82	13.52	0.10	124.19
528	MC HENRY	78,787	48.89	19.63	3.34	56.17	15.28	0.35	143.67
524	MORAINE VALLEY	228,028	53.85	4.65	4.19	79.98	18.05	0.00	160.72
527	MORTON	66,101	54.96	6.32	1.15	65.71	27.36	0.13	155.63
535	OAKTON	201,800	63.49	16.05	1.25	42.10	9.51	1.46	133.86
505	PARKLAND	162,255	59.51	5.47	0.64	73.41	14.87	0.18	154.08
515	PRAIRIE STATE	87,030	56.41	5.79	2.27	58.22	20.74	0.00	143.42
521	REND LAKE	68,499	54.71	6.74	3.43	39.56	16.24	0.00	120.69
537	RICHLAND	62,720	51.64	9.52	0.29	57.99	14.69	0.27	134.40
511	ROCK VALLEY	133,482	51.83	21.97	5.21	58.27	13.89	0.22	151.39
518	SANDBURG	57,362	43.78	14.34	2.15	56.56	12.26	1.48	130.58
506	SAUK VALLEY	47,907	50.80	6.94	0.00	81.86	15.35	0.00	154.96
531	SHAWNEE	44,704	51.13	8.30	4.78	59.06	12.55	0.26	136.07
510	SOUTH SUBURBAN	161,304	47.98	13.74	1.87	58.76	18.25	0.40	141.00
533	SOUTHEASTERN	71,397	52.48	5.38	2.29	55.87	10.80	0.33	127.15
534	SPOON RIVER	39,140	46.47	2.45	2.37	61.57	14.21	0.31	127.38
601	STATE COMM. COLL	DNA							
504	TRITON	229,347	62.82	9.80	4.49	61.29	22.47	0.00	160.88
516	WAUBONSEE	104,635	43.45	8.80	1.44	84.69	18.51	0.00	156.89
539	WOOD	38,735	49.20	15.65	2.52	83.17	8.50	3.87	162.90
	STATE AVERAGES	6,271,643	$ 52.60	$ 8.93	$ 1.66	$ 55.95	$ 16.44	$ 0.50	$ 136.09

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Section IV

FISCAL YEAR 1994 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1994 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of Appendix A.

Table 7

SUMMARY OF FISCAL YEAR 1994 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	$12.19	$ 366
Learning Resources	4.82	145
Student Services	11.75	353
Administrative Data Processing	4.04	121
General Administration	10.03	301
Auxiliary Services (subsidy only)	.34	10
General Institutional	12.78	383
TOTALS	$55.95	$1,679

Illinois Community College Board

Table 8

FISCAL YEAR 1994 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	226,872	$ 7.47	$ 4.28	$ 11.83	$ 2.09	$ 6.84	$ 1.41	$ 9.79	$ 43.70
503	BLACK HAWK	165,658	16.73	4.55	10.02	4.45	12.67	0.00	16.11	64.53
508	CHICAGO	1,601,480	17.71	2.51	8.11	2.30	8.41	0.00	12.23	51.27
507	DANVILLE	61,991	17.41	4.75	12.50	3.62	10.83	1.02	10.82	60.94
502	DUPAGE	464,364	9.31	5.12	9.35	6.08	8.42	0.00	9.60	47.88
509	ELGIN	144,236	10.57	7.37	13.51	4.69	7.42	0.53	7.17	51.25
512	HARPER	243,844	13.02	6.11	15.01	8.84	5.47	0.00	24.14	72.60
519	HIGHLAND	54,369	6.65	5.37	15.42	5.09	9.26	0.53	12.72	55.02
514	ILLINOIS CENTRAL	190,721	4.42	5.97	10.66	2.13	9.85	0.00	17.21	50.24
529	ILLINOIS EASTERN	136,796	4.33	2.41	3.59	1.50	7.95	0.00	12.21	32.00
513	ILLINOIS VALLEY	77,481	3.65	5.95	8.90	4.31	7.51	2.25	11.40	43.98
525	JOLIET	170,147	23.11	3.91	12.25	3.58	9.23	0.00	18.23	70.32
520	KANKAKEE	89,393	4.72	4.52	8.37	1.84	7.73	0.00	2.56	29.73
501	KASKASKIA	76,298	13.54	3.09	10.57	2.85	6.46	0.75	12.27	49.53
523	KISHWAUKEE	55,736	10.41	5.53	10.02	3.33	7.63	0.00	10.98	47.89
532	LAKE COUNTY	182,938	4.60	13.29	14.12	8.27	11.18	0.00	24.89	76.35
517	LAKE LAND	110,385	29.78	2.15	7.13	7.15	2.50	1.80	9.54	60.05
536	LEWIS & CLARK	98,332	6.79	2.46	16.80	1.65	6.94	0.00	7.58	42.22
526	LINCOLN LAND	130,784	12.34	4.12	13.87	3.52	6.24	0.94	9.74	50.77
530	LOGAN	106,585	12.81	4.40	15.20	1.49	6.64	3.27	11.02	54.82
528	MC HENRY	78,787	2.56	11.86	13.57	2.42	12.86	1.44	11.47	56.17
524	MORAINE VALLEY	228,028	5.39	3.74	13.17	5.76	37.05	0.00	14.87	79.98
527	MORTON	66,101	6.70	4.91	12.20	12.16	11.14	2.53	16.07	65.71
535	OAKTON	201,800	7.47	3.42	11.96	2.59	9.33	0.00	2.33	42.10
505	PARKLAND	162,255	12.67	7.10	24.06	4.19	25.39	0.00	0.00	73.41
515	PRAIRIE STATE	87,030	13.44	7.36	11.98	3.04	11.33	0.00	11.06	58.22
521	REND LAKE	68,499	15.65	3.49	6.78	1.24	8.37	0.73	3.29	39.56
537	RICHLAND	62,720	17.72	6.03	12.64	1.94	11.99	0.00	7.67	57.99
511	ROCK VALLEY	133,482	9.36	6.42	12.24	5.15	9.46	2.31	13.35	58.27
518	SANDBURG	57,362	3.89	9.34	8.31	4.40	8.61	0.00	22.02	56.56
506	SAUK VALLEY	47,907	17.54	5.25	16.48	3.48	10.40	0.00	28.71	81.86
531	SHAWNEE	44,704	6.90	7.32	15.42	10.14	8.82	1.90	8.56	59.06
510	SOUTH SUBURBAN	161,304	10.78	3.29	15.19	4.46	7.65	0.00	17.38	58.76
533	SOUTHEASTERN	71,397	15.84	3.04	23.13	1.80	5.68	0.00	6.37	55.87
534	SPOON RIVER	39,140	13.59	5.67	13.43	3.95	6.92	0.93	17.09	61.57
601	STATE COMM. COLL.	DNA								
504	TRITON	229,347	8.39	5.44	17.36	5.41	6.51	0.00	18.19	61.29
516	WAUBONSEE	104,635	6.74	8.02	20.19	10.67	18.15	0.00	20.93	84.69
539	WOOD	38,735	5.92	6.22	29.09	4.97	15.68	0.33	20.96	83.17
	STATE AVERAGES	6,271,643	$ 12.19	$ 4.82	$ 11.75	$ 4.04	$ 10.03	$ 0.34	$ 12.78	$ 55.95

Section V

FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST BY FUNDABLE INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each instructional category. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories*. Heartland Community College and State Community College are excluded from this statewide total because they are not funded by formula. Table 10 displays the unit cost in each of the instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$138.54	$4,156
Business Occupational	149.13	4,474
Technical Occupational	170.55	5,117
Health Occupational	189.86	5,696
Remedial Education	140.77	4,223
Adult Basic Education/Adult Secondary Education (ABE/ASE)	92.83	2,785
All Fundable Instruction Areas	$136.02	$4,081

*General studies hours are no longer included for state reimbursement.

Illinois Community College Board

Table 10

FISCAL YEAR 1994 NET INSTRUCTIONAL UNIT COST BY INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	Average
522	BELLEVILLE	$ 106.04	$ 111.09	$ 143.94	$ 169.35	$ 106.45	$ 115.40	$ 160.72
503	BLACK HAWK	138.83	146.05	170.95	198.69	132.03	112.90	117.08
508	CHICAGO	162.17	148.01	157.90	175.49	181.42	83.87	140.88
507	DANVILLE	130.93	153.42	194.96	202.98	128.41	141.94	178.72
502	DUPAGE	128.44	142.45	150.36	205.22	114.22	126.34	142.18
509	ELGIN	134.97	168.28	189.34	239.77	114.99	103.83	152.64
512	HARPER	166.43	185.85	250.64	297.34	169.00	174.75	158.98
519	HIGHLAND	137.43	135.00	192.07	157.57	97.38	139.00	132.62
514	ILLINOIS CENTRAL	130.41	157.20	206.24	260.93	182.99	330.99	123.75
529	ILLINOIS EASTERN	87.32	96.96	100.36	105.45	70.69	93.98	151.39
513	ILLINOIS VALLEY	125.31	117.54	145.44	154.65	126.55	107.68	102.81
525	JOLIET	147.60	170.86	200.78	238.72	138.24	142.13	154.08
520	KANKAKEE	100.99	109.36	165.22	154.66	96.10	70.06	124.19
501	KASKASKIA	110.31	135.65	162.18	157.39	105.31	84.73	115.93
523	KISHWAUKEE	117.70	159.33	202.75	187.12	134.19	194.71	155.63
532	LAKE COUNTY	178.76	183.69	204.89	274.54	162.05	129.58	136.07
517	LAKE LAND	117.96	134.59	142.44	161.18	115.99	98.57	126.53
536	LEWIS & CLARK	115.03	136.52	156.59	196.00	93.56	117.28	160.88
526	LINCOLN LAND	126.54	122.61	128.89	237.52	129.13	126.51	143.42
530	LOGAN	115.25	128.99	163.94	163.16	145.26	104.13	130.58
528	MC HENRY	139.26	150.47	189.54	163.38	142.33	109.95	134.40
524	MORAINE VALLEY	153.73	171.35	211.34	210.62	131.42	125.23	133.86
527	MORTON	151.03	189.93	210.29	236.75	113.43	122.30	120.69
535	OAKTON	132.01	157.40	167.05	230.13	115.13	88.43	127.38
505	PARKLAND	146.38	147.65	169.91	239.59	135.25	112.70	134.86
515	PRAIRIE STATE	132.80	147.35	185.75	232.35	123.84	103.97	144.26
521	REND LAKE	105.70	109.59	181.74	83.14	122.69	135.65	143.67
537	RICHLAND	133.47	146.79	167.24	165.29	119.45	105.56	156.89
511	ROCK VALLEY	138.90	146.37	229.55	181.35	131.08	94.84	128.77
518	SANDBURG	119.10	151.93	155.47	182.59	153.69	102.54	124.33
506	SAUK VALLEY	147.63	147.51	168.87	227.79	137.43	130.30	144.08
531	SHAWNEE	120.33	183.53	152.74	164.03	100.70	124.26	154.96
510	SOUTH SUBURBAN	139.99	143.55	173.94	172.25	137.70	116.88	93.40
533	SOUTHEASTERN	120.57	138.53	145.19	130.94	113.03	95.19	141.00
534	SPOON RIVER	119.20	136.88	168.56	129.40	101.75	145.53	127.15
504	TRITON	152.15	175.02	211.14	201.30	147.36	103.15	143.97
518	WAUBONSEE	151.61	175.26	194.24	178.38	141.51	141.81	181.14
539	WOOD	153.20	161.57	187.47	233.96	103.80	161.81	162.90
	STATE AVERAGES	$ 138.54	$ 149.13	$ 179.65	$ 189.86	$ 119.33	$ [illegible]	$ [illegible]

APPENDIX A

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1994 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	226,872	$26,301,547	$167,615	$1,445,798	$218,134	$28,133,094	$0	$3,327,092	$31,460,186
503	BLACK HAWK	165,658	23,553,373	254,613	1,751	102,085	23,911,822	0	2,146,641	26,058,463
508	CHICAGO	1,601,460	187,498,590	2,365,723	562,522	6,689,750	197,116,585	0	7,000,327	204,116,912
507	DANVILLE	61,991	8,924,861	173,317	578,798	145,409	9,822,385	0	2,218,216	12,040,601
502	DUPAGE	464,364	62,623,357	363,864	539,291	1,216,051	64,742,563	0	5,864,027	70,606,590
509	ELGIN	144,236	20,782,083	193,686	355,992	586,533	21,918,294	57,406	2,653,819	24,629,519
512	HARPER	243,844	43,578,641	192,050	468,735	565,215	44,804,641	0	5,597,372	50,402,013
519	HIGHLAND	54,369	7,659,541	94,693	157,404	259,902	8,171,540	0	709,253	8,880,793
514	ILLINOIS CENTRAL	190,721	29,112,385	79,083	912,491	659,857	30,763,816	0	2,066,680	32,830,496
529	ILLINOIS EASTERN	136,796	12,776,572	297,664	559,188	106,998	13,740,422	0	2,528,666	16,269,088
513	ILLINOIS VALLEY	77,481	9,977,594	105,319	0	228,908	10,311,821	0	2,550,172	12,861,993
525	JOLIET	170,147	27,049,939	303,821	1,000,087	414,702	28,768,549	0	2,226,961	30,995,510
520	KANKAKEE	89,393	9,190,386	78,828	208,769	243,245	9,721,228	0	3,244,369	12,965,597
501	KASKASKIA	76,298	9,441,522	56,111	18,271	60,466	9,576,370	0	400,817	9,977,187
523	KISHWAUKEE	55,736	8,040,567	73,115	0	100,000	8,213,682	35,637	365,352	8,614,671
532	LAKE COUNTY	182,938	33,137,795	232,329	291,731	834,295	34,496,150	0	3,482,433	37,978,583
517	LAKE LAND	110,385	13,966,614	46,092	775,050	162,831	14,950,587	0	1,347,504	16,298,091
536	LEWIS & CLARK	98,332	12,225,552	151,894	139,297	308,165	12,824,908	0	1,413,207	14,238,115
526	LINCOLN LAND	130,784	17,345,147	92,597	116,120	101,488	17,655,352	0	936,303	18,591,655
530	LOGAN	106,585	13,236,441	55,258	605,855	228,919	14,126,473	0	1,136,174	15,262,647
528	MC HENRY	78,787	11,319,344	108,334	159,675	348,868	11,936,221	0	1,338,273	13,274,494
524	MORAINE VALLEY	228,028	36,647,938	183,169	327,286	18,173	37,176,566	0	2,092,879	39,269,445
527	MORTON	66,101	10,286,988	200,340	626,994	48,966	11,163,288	0	373,003	11,536,291
535	OAKTON	201,800	27,012,944	310,487	172,252	198,175	27,693,858	0	4,156,995	31,850,853
505	PARKLAND	162,255	24,999,527	140,977	1,976,425	476,206	27,593,135	0	2,609,395	30,202,530
515	PRAIRIE STATE	87,030	12,482,044	109,726	494,811	401,444	13,488,025	0	868,380	14,356,405
521	REND LAKE	68,499	8,266,998	65,585	0	93,934	8,426,517	0	593,837	9,020,354
537	RICHLAND	62,720	8,429,771	61,786	17,876	101,024	8,610,457	0	1,479,410	10,089,867
511	ROCK VALLEY	133,482	20,207,413	131,685	546,633	274,945	21,160,676	0	3,277,933	24,438,609
518	SANDBURG	57,362	7,490,174	81,698	50,611	68,153	7,690,636	0	996,195	8,686,831
506	SAUK VALLEY	47,907	7,423,480	192,949	181,612	104,988	7,903,029	0	302,855	8,205,884
531	SHAWNEE	44,704	6,083,034	31,937	188,212	0	6,303,183	0	961,282	7,264,465
510	SOUTH SUBURBAN	161,304	22,743,164	131,801	3,111,096	740,386	26,726,447	0	1,569,327	28,295,774
533	SOUTHEASTERN	71,397	9,078,118	43,812	0	88,943	9,210,873	0	289,834	9,500,707
534	SPOON RIVER	39,140	4,985,684	70,205	86,671	65,589	5,208,149	0	610,131	5,818,280
601	STATE COMM COLL	DNA								
504	TRITON	229,347	36,896,878	290,994	1,374,841	241,265	38,803,978	0	3,848,059	42,652,037
516	WAUBONSEE	104,635	16,416,185	148,549	196,163	339,489	17,100,386	27,707	1,764,501	18,892,594
539	WOOD	38,735	6,310,044	62,202	35,832	76,889	6,484,967	0	821,409	7,306,376
	STATE TOTALS	6,271,643	$853,502,235	$7,743,908	$18,284,140	$16,920,390	$896,450,673	$120,750	$79,169,083	$975,740,506

Illinois Community College Board

Table A-2

FISCAL YEAR 1994 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	226,872	$9,740,775	$2,493,712	$541,862	$9,913,960	$3,421,279	$189,959	$26,301,547
503	BLACK HAWK	165,658	8,125,878	916,457	15,098	10,689,579	3,806,361	0	23,553,373
508	CHICAGO	1,601,480	72,168,529	10,445,333	604,074	82,113,054	20,791,627	1,375,973	187,498,590
507	DANVILLE	61,991	2,905,960	559,858	373,306	3,777,989	1,279,052	28,696	8,924,861
502	DUPAGE	464,364	28,738,813	3,793,637	691,800	22,234,534	6,969,708	194,865	62,623,357
509	ELGIN	144,236	9,704,876	581,990	490,570	7,392,657	2,602,039	9,951	20,782,083
512	HARPER	243,844	18,235,224	1,305,221	7,470	17,702,652	8,301,893	26,181	43,578,641
519	HIGHLAND	54,369	2,964,152	629,103	154,972	2,991,499	885,819	33,996	7,659,541
514	ILLINOIS CENTRAL	190,721	11,110,546	3,954,999	270,547	9,582,690	4,193,603	0	29,112,385
529	ILLINOIS EASTERN	136,796	5,783,690	844,502	180,409	4,377,995	1,589,976	0	12,776,572
513	ILLINOIS VALLEY	77,481	3,884,235	682,202	37,343	3,407,701	1,766,113	0	9,977,594
525	JOLIET	170,147	9,772,804	1,733,676	132,742	11,964,143	3,306,540	140,034	27,049,939
520	KANKAKEE	89,393	3,645,883	1,339,637	269,501	2,658,006	1,255,818	21,541	9,190,386
501	KASKASKIA	76,298	3,706,168	712,009	183,710	3,779,327	1,065,380	14,928	9,441,522
523	KISHWAUKEE	55,736	3,530,307	464,966	126,990	2,669,277	1,247,621	1,406	8,040,567
532	LAKE COUNTY	182,938	13,013,661	2,411,702	378,616	13,966,795	3,185,090	181,931	33,137,795
517	LAKE LAND	110,385	4,466,606	1,344,636	186,509	6,628,421	1,320,505	19,937	13,966,614
536	LEWIS & CLARK	98,332	5,043,175	765,436	269,463	4,151,568	1,942,174	53,736	12,225,552
526	LINCOLN LAND	130,784	7,645,773	805,743	258,910	6,639,543	1,887,440	107,738	17,345,147
530	LOGAN	106,585	5,269,012	361,982	309,517	5,843,409	1,441,545	10,976	13,236,441
528	MC HENRY	78,787	3,851,903	1,546,889	263,512	4,425,840	1,203,700	27,500	11,319,344
524	MORAINE VALLEY	228,028	12,279,686	1,061,412	955,028	18,237,040	4,114,772	0	36,647,938
527	MORTON	66,101	3,632,616	418,068	76,063	4,343,285	1,808,531	8,425	10,286,988
535	OAKTON	201,800	12,812,509	3,237,990	251,828	8,495,600	1,919,748	295,269	27,012,944
505	PARKLAND	162,255	9,655,374	887,218	104,612	11,911,335	2,411,924	29,064	24,999,527
515	PRAIRIE STATE	87,030	4,909,712	503,477	197,229	5,066,730	1,804,896	0	12,482,044
521	REND LAKE	68,499	3,747,767	461,529	235,099	2,709,849	1,112,754	0	8,266,998
537	RICHLAND	62,720	3,238,862	597,212	18,411	3,636,976	921,259	17,051	8,429,771
511	ROCK VALLEY	133,482	6,918,928	2,933,047	694,888	7,777,604	1,854,118	28,828	20,207,413
518	SANDBURG	57,362	2,511,189	822,597	123,288	3,244,568	703,397	85,135	7,490,174
506	SAUK VALLEY	47,907	2,433,911	332,530	0	3,921,429	735,610	0	7,423,480
531	SHAWNEE	44,704	2,285,795	370,915	213,523	2,640,070	560,920	11,811	6,083,034
510	SOUTH SUBURBAN	161,304	7,738,938	2,216,026	302,265	9,477,836	2,943,332	64,767	22,743,164
533	SOUTHEASTERN	71,397	3,747,267	383,934	163,690	3,988,625	771,194	23,408	9,078,118
534	SPOON RIVER	39,140	1,818,787	95,917	92,797	2,410,010	556,091	12,082	4,985,684
601	STATE COMM. COLL.	DNA							
504	TRITON	229,347	14,408,685	2,247,482	1,030,250	14,057,530	5,152,931	0	36,896,878
516	WAUBONSEE	104,635	4,545,924	921,144	150,717	8,861,809	1,936,591	0	16,416,185
539	WOOD	38,735	1,905,804	606,041	97,539	3,221,448	329,125	150,087	6,310,044
	STATE TOTALS	6,271,643	$329,899,724	$55,990,229	$10,434,148	$350,912,383	$103,100,476	$3,165,275	$853,502,235

Illinois Community College Board

Table A-3

FISCAL YEAR 1994 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	226,872	$1,693,665	$970,611	$2,683,022	$474,953	$1,551,315	$320,163	$2,220,231	$9,913,960
503	BLACK HAWK	165,658	2,771,361	753,116	1,659,552	737,558	2,099,145	0	2,668,847	10,689,579
508	CHICAGO	1,601,480	28,369,859	4,018,604	12,991,944	3,679,806	13,466,432	0	19,586,409	82,113,054
507	DANVILLE	61,991	1,078,971	294,721	774,615	224,600	671,165	63,456	670,461	3,777,989
502	DUPAGE	464,364	4,325,022	2,376,331	4,342,245	2,822,033	3,910,441	0	4,458,462	22,234,534
509	ELGIN	144,236	1,525,031	1,062,516	1,948,954	675,793	1,070,908	75,993	1,033,462	7,392,657
512	HARPER	243,844	3,174,554	1,491,014	3,660,950	2,156,315	1,333,518	0	5,886,301	17,702,652
519	HIGHLAND	54,369	361,293	292,074	838,130	276,545	503,354	28,683	691,440	2,991,499
514	ILLINOIS CENTRAL	190,721	843,306	1,139,190	2,033,486	405,539	1,877,936	0	3,283,233	9,582,690
529	ILLINOIS EASTERN	136,796	592,425	329,253	491,710	205,683	1,088,170	0	1,670,754	4,377,995
513	ILLINOIS VALLEY	77,481	282,758	461,136	689,638	334,247	581,994	174,462	883,266	3,407,701
525	JOLIET	170,147	3,932,414	665,223	2,084,211	609,595	1,571,300	0	3,101,400	11,964,143
520	KANKAKEE	89,393	421,708	404,386	747,796	164,506	691,034	0	228,576	2,658,006
501	KASKASKIA	76,298	1,032,967	235,756	806,158	217,801	492,761	57,532	936,352	3,779,327
523	KISHWAUKEE	55,736	580,063	307,959	558,449	185,440	425,379	0	611,987	2,669,277
532	LAKE COUNTY	182,938	841,688	2,431,156	2,582,648	1,512,053	2,045,580	0	4,553,670	13,966,795
517	LAKE LAND	110,385	3,287,715	237,268	786,985	789,216	275,423	198,643	1,053,171	6,628,421
536	LEWIS & CLARK	98,332	667,281	242,280	1,651,973	161,918	682,362	0	745,754	4,151,568
526	LINCOLN LAND	130,784	1,613,320	538,807	1,813,989	459,842	816,492	123,020	1,274,073	6,639,543
530	LOGAN	106,585	1,364,859	469,498	1,619,923	158,643	707,607	348,248	1,174,631	5,843,409
528	MC HENRY	78,787	201,321	934,344	1,069,416	190,665	1,012,920	113,299	903,875	4,425,840
524	MORAINE VALLEY	228,028	1,228,862	852,551	3,003,136	1,313,322	8,447,933	0	3,391,236	18,237,040
527	MORTON	66,101	442,988	324,570	806,669	803,620	736,371	167,040	1,062,027	4,343,285
535	OAKTON	201,800	1,506,499	1,699,511	2,413,112	523,585	1,883,253	0	469,640	8,495,600
505	PARKLAND	162,255	2,056,243	1,151,405	3,904,372	679,445	4,119,870	0	0	11,911,335
515	PRAIRIE STATE	87,030	1,169,717	640,562	1,042,578	264,811	986,105	0	962,957	5,066,730
521	REND LAKE	68,499	1,072,300	238,956	464,466	84,877	573,431	50,162	225,657	2,709,849
537	RICHLAND	62,720	1,111,314	377,953	792,868	121,567	752,017	0	481,257	3,636,976
511	ROCK VALLEY	133,482	1,248,767	856,324	1,633,300	687,484	1,262,651	307,733	1,781,345	7,777,604
518	SANDBURG	57,362	222,943	536,027	476,863	252,110	493,603	0	1,263,022	3,244,568
506	SAUK VALLEY	47,907	840,158	251,357	789,445	166,792	498,447	0	1,375,230	3,921,429
531	SHAWNEE	44,704	308,287	327,362	659,556	453,254	394,127	84,913	382,571	2,640,070
510	SOUTH SUBURBAN	161,304	1,738,884	531,435	2,449,919	720,127	1,233,263	0	2,804,208	9,477,836
533	SOUTHEASTERN	71,397	1,131,133	217,082	1,651,600	128,715	405,416	0	454,679	3,988,625
534	SPOON RIVER	39,140	531,820	221,890	525,520	154,676	270,884	36,308	668,912	2,410,010
601	STATE COMM. COLLEG	DNA								
504	TRITON	229,347	1,924,669	1,247,342	3,980,654	1,240,641	1,492,941	0	4,171,283	14,057,530
516	WAUBONSEE	104,635	705,077	838,846	2,112,311	1,116,745	1,898,723	0	2,190,107	8,861,809
539	WOOD	38,735	229,265	240,944	1,126,641	192,548	607,330	12,724	811,996	3,221,448
	STATE TOTALS	6,271,643	$76,430,507	$30,209,360	$73,699,004	$25,347,070	$62,931,601	$2,162,359	$80,132,482	$350,912,383

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APPENDIX B

State Summary of Net Instructional Unit Cost
Per Credit Hour by PCS/CIP

Illinois Community College Board

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	010102	AGRICULTURAL BUSINESS	72	39.38	50.69	0.00	60.04	11.96	0.18	162.25
11	010103	AGRICULTURAL ECONOMICS	1,393	70.63	14.12	0.48	57.63	17.44	0.27	160.58
11	010201	AGRICULTURAL MECHANICS	630	101.81	15.01	0.52	62.50	18.08	0.51	198.43
		AGRIBUSINESS AND PRODUCTION	2,095	78.94	15.65	0.48	59.17	17.44	0.34	172.02
11	020201	ANIMAL SCIENCE, GENERAL	1,734	58.82	10.63	0.47	54.71	17.42	0.27	142.34
11	020402	AGRONOMY	1,231	60.23	10.86	0.39	55.02	16.21	0.30	143.01
11	020403	HORTICULTURE SCIENCE	1,029	62.76	14.20	0.20	57.82	17.88	0.40	153.27
11	020501	SOIL SCIENCES	2,569	67.15	12.53	0.59	56.09	16.79	0.31	153.46
		AGRICULTURAL SCIENCES	6,563	62.96	11.88	0.46	55.80	17.02	0.31	148.53
11	030101	RENEWABLE NATURAL RESOURCES	66	111.79	2.17	1.29	61.45	17.92	0.21	194.83
		CONSERVATION, NAT RESOURCES	66	111.79	2.17	1.29	61.45	17.92	0.21	194.83
11	040201	ARCHITECTURE	1,999	102.21	12.39	3.08	52.41	19.15	0.30	189.53
		ARCHITECTURE AND ENVIRON. DESIGN	1,999	102.21	12.39	3.08	52.41	19.15	0.30	189.53
11	050101	AFRICAN STUDIES	800	79.84	3.18	0.00	54.40	16.23	0.35	154.00
11	050103	ASIAN STUDIES, GENERAL	850	74.69	2.18	0.42	65.14	16.13	0.23	158.80
11	050104	EAST ASIAN STUDIES	765	82.49	4.77	0.12	52.39	16.22	0.57	156.55
11	050107	LATIN AMERICAN STUDIES	1,452	40.48	3.36	0.34	62.77	20.17	0.22	127.35
11	050108	MIDDLE EASTERN STUDIES	153	63.71	0.00	0.00	73.41	14.86	0.18	152.16
11	050110	RUSSIAN AND SLAVIC STUDIES	234	41.11	4.53	0.00	48.56	14.66	0.52	109.38
11	050201	AFRO-AMERICAN STUDIES	1,476	68.59	13.63	0.00	67.84	15.97	0.56	166.58
11	050202	AMERICAN INDIAN STUDIES	531	38.74	0.53	0.00	71.50	32.54	0.09	143.41
11	050203	HISPANIC-AMERICAN STUDIES	9	0.00	59.22	0.00	42.11	19.67	0.44	121.44
		AREA AND ETHNIC STUDIES	6,270	62.27	5.57	0.15	62.39	18.36	0.36	149.10
11	090401	PRINT JOURNALISM	7,809	92.44	13.73	1.33	58.77	18.12	0.36	184.74

Illinois Community College Board

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	090701	ELECTRONIC BROADCASTING	1,113	84.29	8.80	30.33	52.01	18.43	0.31	194.16
11	099998	INTERNSHIP IN COMMUNICATIONS	87	84.05	1.93	0.00	52.87	16.28	0.53	155.66
		COMMUNICATIONS	9,009	91.35	13.01	4.90	57.87	18.14	0.35	185.62
11	110101	COMPUTER INFO SCIENCE, GENERAL	25,343	40.08	14.78	3.03	55.52	19.60	0.31	133.31
11	110201	COMPUTER PROGRAMMING	27,571	60.55	8.83	6.33	60.51	18.38	0.40	155.01
11	110501	SYSTEMS ANALYSIS	813	61.49	3.33	1.57	59.92	15.72	0.13	142.16
		COMPUTER INFORMATION SCIENCES	53,727	50.91	11.55	4.70	58.15	18.92	0.35	144.58
11	130101	EDUCATION, GENERAL	6,568	70.81	20.12	0.42	60.36	17.88	0.51	170.08
11	130201	CROSS/MULTI-CULTURAL EDUCATION	638	37.87	1.46	0.00	50.75	18.86	0.11	109.05
11	130501	EDUCATIONAL MEDIA	133	29.44	2.20	1.02	61.59	16.53	0.27	111.05
11	130901	FOUNDATIONS OF EDUCATION	7,655	37.44	5.22	0.34	58.46	17.88	0.46	119.80
11	131001	SPECIAL EDUCATION, GENERAL	7,172	43.74	4.82	0.46	58.01	17.62	0.44	125.09
11	131202	ELEMENTARY EDUCATION	13,243	54.51	5.05	0.67	59.66	16.49	0.40	136.78
11	131302	ART EDUCATION	36	39.28	0.61	0.00	51.25	18.03	0.06	109.22
11	131307	HEALTH EDUCATION	47,252	44.56	8.80	0.56	56.38	17.48	0.28	128.06
11	131314	PHYSICAL EDUCATION	5,162	76.43	12.48	3.43	60.14	17.66	0.37	170.52
11	131315	READING EDUCATION	4,620	38.57	7.62	0.52	57.93	18.59	0.29	123.52
11	139997	TOPICS/ISSUES IN EDUCATION	213	36.50	3.55	0.69	38.27	13.00	0.12	92.14
11	139998	INTERNSHIP IN EDUCATION	1,053	49.51	3.97	0.23	56.35	20.30	0.10	130.46
		EDUCATION	93,745	48.59	8.48	0.69	57.63	17.50	0.34	133.23
11	140101	ENGINEERING, GENERAL	4,672	117.27	12.40	5.47	56.67	17.32	0.38	209.51
11	141001	ELECTRICAL&ELECTRONIC ENGINEERING	1,199	79.72	9.38	1.29	59.20	18.96	0.23	168.78
11	141101	ENGINEERING MECHANICS	4,004	105.98	10.75	5.78	59.57	16.60	0.44	199.13
11	141201	ENGINEERING PHYSICS	5,388	100.95	14.93	1.01	59.69	16.36	0.74	193.69
11	149997	TOPICS/ISSUES IN ENGINEERING	337	48.92	0.00	0.00	49.53	13.96	0.19	112.61
11	149998	INTERNSHIP IN ENGINEERING	15	22.67	0.00	0.00	61.27	22.47	0.00	106.40
		ENGINEERING	15 [illegible]5	104.29	12.34	3.57	58.50	16.86	0.51	196.07

Illinois Community College Board

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	160102	LINGUISTICS	853	49.06	3.81	0.78	62.11	24.91	0.31	140.96
11	160301	CHINESE	226	146.96	9.00	0.14	58.78	14.44	1.01	230.34
11	160302	JAPANESE	2,829	55.76	4.47	0.10	60.93	17.59	0.66	139.51
11	160399	ASIATIC LANGUAGES, OTHER	100	45.95	4.54	0.00	48.00	15.24	0.37	114.10
11	160402	RUSSIAN	621	78.12	8.23	0.33	53.37	15.66	0.56	156.28
11	160403	SLAVIC LANGUAGES	269	40.98	8.35	0.04	44.76	12.42	1.17	107.71
11	160501	GERMAN	6,624	79.11	7.46	0.57	60.14	18.71	0.45	166.44
11	160901	FRENCH	12,395	76.15	14.01	0.58	58.60	17.32	0.44	167.11
11	160902	ITALIAN	2,128	104.52	6.76	0.27	53.98	15.82	0.70	182.05
11	160903	LATIN	4	82.75	4.25	0.00	42.00	19.75	0.50	149.25
11	160905	SPANISH	52,984	51.68	9.18	0.47	59.78	18.06	0.43	139.61
11	161101	ARABIC	6	66.17	0.67	0.00	51.17	18.00	0.00	136.00
11	161102	HEBREW	200	53.55	9.30	0.00	42.10	9.51	1.46	115.92
11	169999	FOREIGN LANGUAGES, OTHER	755	40.53	5.11	1.51	44.34	15.42	0.77	107.68
		FORIEGN LANGUAGES/LITERATURES	79,994	59.60	9.45	0.49	59.23	17.90	0.46	147.12
11	190402	CONSUMER SCIENCE	3,753	71.77	4.78	0.25	56.14	17.23	0.43	150.60
11	190502	FOOD/FOOD SCIENCES	2,058	65.87	2.90	0.15	61.59	12.61	1.21	144.32
11	190503	DIETETICS/HUMAN NUTRITION	11,162	32.83	8.11	1.18	59.83	18.64	0.27	120.85
11	190601	HOME FURNISHINGS/DESIGN	39	168.36	7.77	3.95	56.26	11.67	0.28	248.28
11	190704	FAMILY RELATIONS	102	23.53	5.83	0.00	43.98	22.79	0.00	96.14
11	190901	TEXTILES AND CLOTHING	378	102.72	11.29	0.03	54.88	16.13	0.49	185.54
11	199997	TOPICS/ISSUES IN HOME ECONOMICS	60	23.88	1.15	0.83	40.65	6.02	0.00	72.53
		HOME ECONOMICS	17,552	46.75	6.82	0.83	58.98	17.54	0.41	131.33
11	230101	ENGLISH, GENERAL	5,254	88.10	20.92	0.22	48.88	13.97	0.57	172.66
11	230301	COMPARATIVE LITERATURE	11,904	70.32	9.16	0.70	59.22	17.37	0.40	157.16
11	230397	TOPICS ON LITERATURE	2,133	64.22	7.20	0.29	54.11	16.75	0.42	142.99
11	230401	COMPOSITION	301,095	61.53	6.70	0.76	58.77	17.40	0.46	145.62
11	230501	CREATIVE WRITING	4,737	97.23	6.08	0.76	58.33	17.17	0.55	180.11
11	230701	LITERATURE, AMERICAN	33,672	57.27	7.85	0.70	58.37	17.20	0.43	141.82

Illinois Community College Board

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	230801	LITERATURE, ENGLISH	3,965	90.86	7.30	0.89	60.81	17.90	0.53	178.30
11	231001	DEBATE AND FORENSICS	126,994	55.92	7.98	0.51	59.27	17.66	0.39	141.72
11	231002	SPEECH COMUNICATIONS	18,227	50.97	6.20	0.03	49.88	14.95	0.77	122.80
		ENGLISH LANGUAGE/LITERATURE	507,981	60.52	7.28	0.66	58.45	17.33	0.45	144.69
11	240105	ORIENTATION COURSES	23,970	43.41	6.29	0.32	56.66	15.95	0.51	123.14
11	240198	INDEPENDENT STUDY IN ARTS	6,384	102.63	18.64	1.17	51.02	15.93	88.00	9.00
11	240199	LIBERAL/GENERAL EDUCATION	1,914	64.68	11.49	0.04	56.75	16.62	0.43	150.00
		LIBERAL/GENERAL EDUCATION	32,268	56.39	9.04	0.47	55.55	15.99	0.49	137.93
11	260101	BIOLOGY, GENERAL	134,652	50.67	12.59	2.16	57.54	16.62	0.47	140.06
11	260201	BIOCHEMISTRY	86	88.23	6.72	0.17	64.66	15.09	0.21	175.09
11	260301	BOTANY, GENERAL	3,519	79.54	8.77	1.16	55.06	16.80	0.42	161.74
11	260307	PLANT PHYSIOLOGY	117	142.68	6.07	1.45	50.37	14.35	0.37	215.28
11	260501	MICROBIOLOGY	31,584	67.84	12.03	1.28	57.03	16.90	0.45	155.52
11	260601	ANATOMY	441	89.97	35.87	1.86	54.72	16.75	0.13	199.29
11	260603	ECOLOGY	18,418	51.40	11.93	0.84	60.81	17.96	0.40	143.34
11	260607	MARINE BIOLOGY	711	30.06	9.67	2.48	42.83	15.37	0.50	100.91
11	260613	GENETICS (PLANT AND ANIMAL)	1,289	95.00	7.11	1.57	60.25	21.36	0.25	185.54
11	260701	ZOOLOGY, GENERAL	4,381	70.19	9.21	1.56	58.62	19.07	0.36	159.02
11	260702	ENTOMOLOGY	279	84.58	15.92	0.65	72.45	18.71	0.88	193.19
11	260706	PHYSIOLOGY, HUMAN AND ANIMAL	106,882	59.88	9.78	1.41	56.83	17.13	0.46	145.50
		BIOLOGICAL/LIFE SCIENCES	302,359	56.66	11.41	1.70	57.41	16.97	0.46	144.60
11	270101	MATHEMATICS, GENERAL	275,460	43.44	4.05	0.79	58.14	17.06	0.52	123.99
11	270301	APPLIED MATHEMATICS	48,385	50.96	4.61	0.75	57.53	17.67	0.42	131.95
11	270302	OPERATIONS RESEARCH	813	68.70	0.54	0.27	62.37	29.14	0.10	161.12
11	270401	PURE MATHEMATICS	1,381	36.47	5.32	0.13	60.95	18.68	1.01	122.56
11	270501	STATISTICS	29,402	45.70	4.16	0.81	58.95	16.56	0.48	126.66
		MATHEMATICS	355,441	44.68	4.14	0.78	58.14	17.13	0.50	125.38

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
11	280101	AEROSPACE SCIENCE (AIR FORCE)	23	7.26	0.00	0.00	47.52	15.00	0.70	70.48
11	280301	MILITARY SCIENCE (ARMY)	25	147.88	8.36	0.00	58.52	19.24	0.04	234.04
11	280401	NAVAL SCIENCE (NAVY, MARINES)	2	83.50	0.00	0.00	73.00	14.50	0.00	171.00
		MILITARY SCIENCES	50	80.62	4.18	0.00	54.04	17.10	0.34	156.28
11	300101	BIOLOGICAL AND PHYSICAL SCIENCES	8,291	40.78	4.45	2.40	75.22	18.12	0.08	141.06
11	300197	TOPICS/ISSUES IN THE SCIENCES	2,437	79.18	13.38	0.22	52.40	14.02	0.57	159.77
11	300198	INTERNSHIP IN SCIENCE	108	124.89	12.20	5.31	48.22	17.94	0.36	208.94
11	300199	INDEPENDENT STUDY IN SCIENCES	1,239	68.59	12.25	0.41	46.20	14.51	0.39	142.35
11	300401	HUMANITIES	51,746	53.16	5.90	0.17	62.58	16.40	0.61	138.82
11	300497	TOPICS/ISSUES IN THE HUMANITIES	2,556	69.80	8.55	0.18	48.78	15.73	0.36	143.40
11	300498	INTERNSHIP IN THE HUMANITIES	6	26.33	11.00	0.00	64.50	22.83	0.00	124.67
11	300499	IND. STUDY IN THE HUMANITIES	801	401.52	39.28	25.37	49.76	14.73	0.30	530.96
		MULTI/INTERDISCIPLINARY STUDIES	67,184	57.76	6.62	0.76	62.77	16.45	0.52	144.88
11	310101	PARKS AND RECREATION	582	97.13	24.25	0.79	59.53	17.77	0.16	199.63
11	310201	OUTDOOR RECREATION	8	215.63	16.63	1.00	56.13	14.50	0.13	304.00
11	310301	PARKS AND RECREATION MANAGEMENT	219	58.10	8.21	1.51	70.52	17.08	0.27	155.69
11	319998	INTERNSHIP IN RECREATION	42	41.74	29.76	1.93	76.33	17.40	0.98	168.14
		PARKS AND RECREATION	851	85.47	20.32	1.03	63.16	17.55	0.23	187.75
11	360108	SPORTS/PHYSICAL EDUCATION	59,747	69.65	18.02	1.50	55.27	16.81	0.36	161.61
		LEISURE AND RECREATION	59,747	69.65	18.02	1.50	55.27	16.81	0.36	161.61
11	380101	PHILOSOPHY	73,983	45.45	4.38	0.54	58.60	17.87	0.45	127.28
11	380201	RELIGION	13,968	39.28	2.90	0.32	58.15	17.04	0.46	118.15
		PHILOSOPY AND RELIGION	87,951	44.47	4.14	0.50	58.53	17.74	0.45	125.83

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11	400101	PHYSICAL SCIENCES, GENERAL	15,827	56.46	27.53	2.06	59.75	16.83	0.65	163.28
11	400201	ASTRONOMY	12,825	46.48	5.41	0.96	61.68	19.22	0.28	134.01
11	400401	ATMOSPHERIC SCIENCES AND METEOROLOG	2,867	55.62	4.74	1.91	61.50	15.33	0.20	139.31
11	400501	CHEMISTRY, GENERAL	97,629	61.44	11.36	2.71	57.58	17.56	0.43	151.08
11	400502	ANALYTICAL CHEMISTRY	308	133.17	14.06	0.99	49.16	13.72	0.52	211.63
11	400503	INORGANIC CHEMISTRY	12,684	87.84	8.97	0.45	56.04	15.16	0.75	169.20
11	400504	ORGANIC CHEMISTRY	14,539	95.95	15.69	2.24	59.16	17.33	0.50	190.88
11	400601	GEOLOGY	11,628	55.00	7.23	1.48	58.72	18.43	0.35	141.21
11	400603	GEOPHYSICS AND SEISMOLOGY	837	70.38	13.23	0.60	70.88	16.19	0.99	172.27
11	400702	OCEANOGRAPHY	1,812	58.12	9.52	0.83	65.87	16.40	0.77	151.52
11	400703	EARTH SCIENCE	19,856	47.22	8.48	2.23	51.50	15.56	0.53	125.51
11	400801	PHYSICS, GENERAL	33,290	84.89	9.05	2.45	57.98	16.90	0.39	171.67
		PHYSICAL SCIENCES	224,102	65.89	11.40	2.22	57.72	17.18	0.46	154.87
11	420101	PSYCHOLOGY, GENERAL	185,920	40.46	3.89	0.33	58.34	17.59	0.44	121.05
11	420301	COGNITIVE PSYCHOLOGY	60	70.90	2.02	0.00	72.58	34.03	0.10	179.63
11	420701	DEVELOPMENTAL PSYCHOLOGY	75,854	47.65	4.17	0.39	58.35	17.66	0.44	128.67
11	420901	INDUST & ORGANIZATIONAL PSYCHOLOGY	3,359	60.31	4.22	1.45	62.94	18.22	0.34	147.47
11	421001	PERSONALITY PSYCHOLOGY	1,137	56.49	6.54	0.21	44.20	9.91	1.47	118.82
11	421101	PHYSIOLOGICAL PSYCHOLOGY	353	96.82	5.53	0.76	51.68	18.02	0.37	173.18
11	421601	SOCIAL PSYCHOLOGY	16,423	48.09	4.82	0.63	57.83	17.59	0.42	129.38
		PSYCHOLOGY	283,106	43.21	4.03	0.38	58.31	17.59	0.45	123.96
11	440401	PUBLIC ADMINISTRATION	243	36.14	4.23	0.09	54.60	14.54	0.72	110.33
11	440701	SOCIAL WORK/SOCIAL SERVICES	1,137	82.16	7.68	1.10	58.23	14.61	0.69	164.47
		PUBLIC ADMINISTRATION AND SERVICES	1,380	74.06	7.07	0.93	57.59	14.59	0.70	154.94
11	450101	SOCIAL SCIENCES, GENERAL	23,336	75.74	8.29	0.09	58.95	14.15	0.94	158.17
11	450201	ANTHROPOLOGY	20,312	47.48	5.31	0.64	57.51	17.54	0.48	128.95
11	450301	ARCHEOLOGY	1,099	73.43	4.39	0.66	60.49	19.76	0.34	159.08
11	450401	CRIMINOLOGY	25,214	42.22	4.56	0.36	58.99	18.07	0.37	124.57

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11	450601	ECONOMICS	71,614	48.08	4.25	0.54	59.91	17.84	0.44	131.05
11	450701	GEOGRAPHY	30,007	48.71	6.19	0.50	58.25	17.25	0.52	131.43
11	450801	HISTORY	123,613	44.39	4.63	0.34	58.45	17.72	0.45	125.99
11	450898	EUROPEAN HISTORY THROUGH TRAVEL	6	57.00	0.17	6.00	29.83	13.83	0.00	106.83
11	450901	INTERNATIONAL RELATIONS	2,937	63.32	4.73	0.45	55.56	15.82	0.44	140.33
11	451001	POLITICAL SCIENCE AND GOVERNMENT	64,258	41.29	1.00	0.29	56.70	17.14	0.43	119.42
11	451101	SOCIOLOGY	132,034	43.23	3.90	0.41	58.55	17.59	0.42	124.10
11	451201	URBAN STUDIES	183	69.43	6.91	0.00	58.75	18.25	0.40	153.74
11	459997	TOPICS/ISSUES IN THE SOCIAL SCIENCES	5,469	47.86	7.56	0.41	58.44	18.56	0.55	133.39
11	459998	INTERNSHIP IN THE SOCIAL SCIENCES	200	113.50	4.97	0.19	47.72	12.99	0.93	180.29
11	459999	SOCIAL SCIENCES, OTHER	617	57.40	12.60	0.24	48.07	14.95	0.41	133.67
		SOCIAL SCIENCES	500,899	46.21	4.58	0.40	58.43	17.44	0.47	127.52
11	500101	VISUAL AND PERFORMING ART	2,019	54.51	2.33	0.10	70.37	17.51	0.28	145.10
11	500201	CRAFTS, GENERAL	554	104.46	3.68	1.18	40.89	9.84	0.18	160.24
11	500202	CERAMICS	7,551	91.61	13.90	4.65	59.03	16.74	0.50	186.44
11	500204	FIBER/TEXTILES/WEAVING	82	135.39	30.66	3.16	49.54	11.99	0.30	231.04
11	500205	GLASS	93	77.25	10.68	2.30	55.94	18.83	0.00	164.99
11	500206	METAL/JEWELRY	859	129.94	15.29	4.15	53.22	16.81	0.25	219.68
11	500207	WOMEN & CREATIVITY	975	72.65	3.67	0.28	51.64	15.60	0.77	144.62
11	500301	DANCE	526	147.24	8.49	0.62	60.13	19.60	0.43	236.50
11	500402	GRAPHIC DESIGN	8,564	99.86	10.56	1.65	57.46	18.38	0.36	188.27
11	500405	THEATRE DESIGN	6	108.83	7.83	0.00	47.50	14.83	0.33	179.33
11	500501	THEATRE TECHNOLOGY	5,745	66.63	22.10	1.22	54.91	18.24	0.37	163.48
11	500502	THEATRE HISTORY AND APPRECIATION	567	84.12	12.61	0.82	54.57	16.17	0.24	168.54
11	500503	PERFORMANCE (ACTING, DIRECTING)	4,104	102.91	12.56	0.44	54.77	16.02	0.55	187.26
11	500504	PRODUCTION (LIGHT,SD,MAKEUP,SET)	750	94.07	13.29	0.33	46.00	15.85	0.24	169.79
11	500505	DRAMA/THEATER, LITERATURE & HISTORY	261	80.48	8.14	0.20	56.64	20.02	0.16	165.65
11	500599	SUMMER THEATER	864	138.67	18.01	0.67	55.85	16.92	0.34	230.46
11	500601	FILM ARTS, GENERAL	627	34.60	4.36	0.09	55.23	18.56	0.14	112.97
11	500602	CINEMATOGRAPHY/FILM	5,217	54.54	4.68	0.42	58.78	17.05	0.61	136.08
11	500605	PHOTOGRAPHY	5,545	86.82	15.91	2.13	55.70	15.87	0.54	176.96
11	500701	FINE ARTS, GENERAL	24,264	39.46	4.77	1.25	55.23	17.11	0.38	118.20

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11	500703	ART HISTORY AND APPRECIATION	12,771	50.34	8.32	1.29	58.97	18.87	0.37	138.17
11	500705	DRAWING	16,462	106.50	12.24	2.80	58.17	17.72	0.39	197.81
11	500708	PAINTING	5,459	116.24	14.89	1.65	55.59	15.11	0.48	203.97
11	500709	SCULPTURE	1,047	133.28	12.16	3.89	52.11	17.43	0.33	219.20
11	500710	PRINTMAKING	755	170.76	8.15	3.01	59.91	16.50	0.87	259.21
11	500799	FINE ARTS, OTHER	1,908	63.81	8.62	0.68	59.71	15.84	0.85	149.30
11	500902	MUSIC HISTORY AND APPRECIATION	29,020	50.84	6.68	1.18	57.08	16.86	0.46	133.10
11	500903	MUSIC PERFORMANCE	14,669	147.69	20.38	2.14	58.12	18.34	0.43	247.11
11	500904	COMMERCIAL MUSIC	9,987	97.04	8.73	0.93	60.44	17.50	0.56	185.21
		VISUAL AND PERFORMING ART	161,251	79.60	10.39	1.63	57.30	17.31	0.44	166.67
11	512201	PUBLIC HEALTH, GENERAL	2,777	58.25	23.95	6.28	43.17	18.52	0.45	150.63
			2,777	58.25	23.95	6.28	43.17	18.52	0.45	150.63
11	520101	BUSINESS, GENERAL	96,504	62.19	6.52	0.66	58.75	17.54	0.46	146.13
11	520201	BUSINESS ADMIN. AND MANAGEMENT	4,511	49.37	4.57	0.64	58.63	17.61	0.19	131.01
11	520302	ACCOUNTING TECHNICIAN	98,674	65.22	6.78	0.64	58.79	17.44	0.48	149.36
11	520803	INTRODUCTION TO FINANCE	1,455	53.98	5.97	0.33	56.60	19.34	0.41	136.64
11	521001	HUMAN RESOURCES MANAGEMENT	69	74.67	0.45	5.80	58.22	20.72	0.00	159.86
11	521002	LABOR/PERSONNEL RELATIONS	27	18.15	0.00	0.00	63.15	19.04	0.11	100.44
11	521101	INTERNATIONAL BUSINESS	1,011	54.15	2.99	0.30	55.52	20.42	0.10	133.49
11	521401	BUSINESS MARKETING	11,576	59.70	6.71	0.64	58.89	17.72	0.45	144.10
11	529997	TOPICS/ISSUES IN BUSINESS	398	37.80	0.97	0.82	38.50	11.89	0.11	90.10
11	529998	INTERNSHIPS/COOPERATIVE EDUCATION	248	9.44	4.75	0.02	49.55	19.10	0.00	82.85
			214,473	62.98	6.58	0.65	58.70	17.52	0.46	146.89
		TOTAL - PCS 1.1	3,088,455	55.32	7.36	0.98	58.18	17.33	0.46	139.64
12	010101	AGRICULTURAL BUSINESS & MANAGEMENT	2,284	80.13	14.61	1.59	59.53	14.44	1.06	171.35
12	010201	AGRICULTURAL MECHANICS	1,956	86.34	27.84	22.45	57.46	15.34	0.37	209.79

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12	010301	AGRICULTURAL PRODUCTION	1,204	105.61	33.41	1.52	61.15	14.86	0.97	217.52
12	010302	ANIMAL PRODUCTION	3,241	82.07	15.27	2.05	63.99	17.20	0.81	181.39
12	010304	CROP PRODUCTION	3,584	79.84	21.89	1.57	57.87	16.64	0.57	178.39
12	010507	HORSEHANDLING AND CARE	353	91.24	7.93	0.00	64.53	22.97	0.00	186.67
12	010601	HORTICULTURE, GENERAL	510	65.11	31.84	1.39	56.71	18.57	0.36	173.98
12	010602	ARBORICULTURE	1,065	88.40	31.13	1.06	58.09	18.72	0.44	197.85
12	010603	ORNAMENTAL HORTICULTURE	6,246	71.23	27.97	1.56	58.12	18.49	0.49	177.86
12	010604	GREENHOUSE OPERATION AND MANAGEMEN	1,313	70.43	28.20	1.16	53.22	17.62	0.28	170.91
12	010605	LANDSCAPING	2,654	80.09	30.55	2.45	57.71	18.96	0.36	190.13
12	010606	NURSERY OPERATION AND MANAGEMENT	504	85.28	26.81	1.18	51.56	16.82	0.32	181.97
12	010607	TURF MANAGEMENT	1,589	67.08	24.13	1.21	54.37	18.77	0.33	165.89
12	010610	PARK AND GROUNDS MANAGEMENT	82	128.76	11.70	0.55	68.38	31.83	0.10	241.30
12	019997	TOPICS	314	55.15	8.81	0.65	53.09	16.55	0.69	134.94
12	019998	INTERNSHIP	5,118	94.32	28.90	1.97	57.71	17.43	0.42	200.75
12	019999	COURSE ENROLLEES-AGRICULTURE	120	174.42	39.78	1.58	48.50	13.52	0.33	278.12
		AGRIBUSINESS AND PRODUCTION	32,137	81.58	25.18	2.94	58.26	17.41	0.53	185.90
12	030201	CONSERVATION MANAGEMENT & POLICY	62	97.27	13.69	7.24	70.77	11.23	2.02	202.23
12	030401	FORESTRY PRODUCTION AND HARVESTING	317	206.30	6.70	8.17	56.16	10.97	0.32	288.62
12	030601	WILDLIFE/WILDLANDS MANAGEMENT	153	88.60	15.20	14.84	56.92	11.37	0.30	187.24
12	039998	INTERNSHIP	110	133.38	14.23	20.71	56.15	10.95	0.31	235.73
		CONSERVATION, NAT RESOURCES	642	155.23	10.69	11.82	57.75	11.09	0.48	247.05
12	060301	BANKING AND FINANCE	23	97.57	17.30	5.30	47.61	14.91	0.39	183.09
12	060701	HOTEL/MOTEL MANAGEMENT	36	139.89	17.06	5.22	47.64	14.92	0.42	225.14
12	061501	ORGANIZATIONAL BEHAVIOR	133	58.83	10.98	0.68	47.65	14.93	0.41	133.48
12	061601	PERSONNEL MANAGEMENT	21	175.10	1.95	0.00	56.52	12.24	1.48	247.29
12	061701	REAL ESTATE	80	37.11	7.90	0.00	47.65	14.93	0.41	108.00
12	061801	SMALL BUSINESS MANAGEMENT	15	25.07	0.93	0.00	56.53	12.20	1.47	96.20
12	062001	TRADE AND INDUSTRIAL	6	42.67	24.17	0.00	56.50	12.17	1.33	136.83
		MANAGEMENT	314	71.28	10.53	1.27	48.83	14.56	0.55	147.03

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12	070103	BOOKKEEPING	84	42.69	24.21	0.00	56.56	12.26	1.48	137.20
12	070301	COMPUTER APPLICATIONS	828	33.74	4.12	0.47	69.65	19.52	0.80	128.30
12	070302	BUSINESS COMPUTERS/CONSOLE OPERATIO	12	52.42	3.58	0.25	56.50	12.25	1.42	126.42
12	070304	BUSINESS PERIPHERAL EQUIPMENT	33	52.45	3.58	0.24	56.55	12.24	1.45	126.52
12	070305	BUSINESS DATA PROGRAMMING	58	57.38	1.74	0.12	65.26	13.59	0.79	138.88
12	070399	DATA PROCESSING, OTHER	20	117.55	6.25	0.00	65.70	27.35	0.10	216.95
12	070401	OFFICE SUPERVISION	80	33.70	19.21	5.39	47.65	14.93	0.41	121.29
12	070604	LEGAL SECRETARIAL	50	11.44	10.96	0.68	47.64	14.92	0.40	86.04
12	070606	SECRETARIAL	80	83.68	19.21	5.39	47.65	14.93	0.41	171.26
12	079996	CERTIFICATION REVIEW	104	35.18	7.57	0.22	47.64	14.93	0.40	105.95
12	079998	INTERNSHIP	120	125.09	0.00	0.00	73.41	14.86	0.18	213.53
12	079999	COURSE ENROLLEES - OFFICE OCCUPATION	380	91.03	8.22	1.56	47.56	15.12	0.41	163.90
		OFFICE OCCUPATIONS AND SYSTEMS	1,849	55.59	7.23	1.04	60.52	16.92	0.65	141.96
12	080102	FASHION MERCHANDISING	1,103	66.55	11.00	3.12	61.66	22.01	0.32	164.67
12	080301	ENTREPRENEURSHIP	537	41.92	5.40	1.43	49.36	16.19	0.20	114.50
12	080401	FINANCIAL SERVICE MARKETING	330	45.62	1.16	0.49	51.58	14.02	0.99	113.86
12	080601	FOOD PRODUCTS RETAILING	44	34.95	8.18	0.00	47.64	14.93	0.41	106.11
12	080705	RETAILING, GENERAL	1,538	77.94	5.14	1.19	61.18	19.10	0.32	164.87
12	080706	GENERAL MARKETING/SALES	3,799	73.84	4.58	1.93	60.26	19.35	0.46	160.43
12	080709	TRANSPORTATION/DISTRIBUTION	1,578	50.85	8.01	0.27	53.58	17.43	0.53	130.66
12	081001	INSURANCE MARKETING	293	38.64	5.96	0.24	61.15	24.13	0.26	130.38
12	081102	FREIGHT TRANSPORTATION	86	50.08	5.58	0.00	59.62	14.90	0.30	130.48
12	081105	TRAVEL SERVICE MARKETING	7,739	48.26	10.41	0.48	57.12	15.95	0.32	132.55
12	081106	WAREHOUSE SERVICES MARKETING	33	37.42	8.88	0.36	50.24	21.97	0.00	118.88
12	081203	AUTO VEHICLES/ACCESSORIES MARKETING	111	99.19	21.59	4.66	58.17	18.73	0.14	202.48
12	082109	PETROLEUM PRODUCTS RETAIL OPERATION	9	115.78	0.00	0.00	49.44	13.89	0.11	179.22
12	089997	TOPICS	328	128.76	4.91	1.11	40.36	14.36	0.08	189.58
12	089998	INTERNSHIP	2,030	149.71	13.00	2.40	57.19	15.89	0.22	238.42
12	089999	COURSE ENROLLEES - MARKETING	363	104.48	13.00	0.01	50.13	18.74	0.61	186.98
		MARKETING AND DISTRIBUTION	19,921	69.26	8.63	1.18	57.35	17.43	0.36	154.20

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	090201	ADVERTISING	3,375	60.57	7.24	0.88	60.97	17.14	0.35	147.15
12	090401	PRINT JOURNALISM	541	174.54	29.06	1.70	52.20	18.92	0.28	276.70
12	090501	PUBLIC RELATIONS	626	73.85	14.25	0.98	61.16	19.77	0.41	170.42
12	090701	ELECTRONIC BROADCASTING	795	113.86	91.05	3.05	43.48	15.91	0.26	267.61
12	099997	TOPICS	206	301.77	53.94	4.18	45.41	14.47	0.22	419.99
12	099998	INTERNSHIP	431	175.87	13.26	8.32	53.55	17.41	0.35	268.75
		COMMUNICATIONS	5,974	96.01	23.15	1.90	56.80	17.34	0.33	195.53
12	100101	EDUCATIONAL MEDIA TECHNOLOGY	723	123.48	21.72	1.95	53.01	15.49	0.30	215.95
12	100102	MOTION PICTURE TECHNOLOGY	183	167.96	32.69	2.69	47.65	14.93	0.42	266.34
12	100103	PHOTOGRAPHIC TECHNOLOGY	2,079	156.13	17.72	24.49	51.91	17.35	0.28	267.88
12	100104	RADIO & T.V. (BROADCAST TECHNOLOGY)	1,214	77.32	18.13	0.75	52.82	14.33	0.42	163.77
12	109997	TOPICS	34	84.76	0.00	1.00	34.12	9.32	0.03	129.24
12	109998	INTERNSHIPS	278	23.32	3.97	1.58	31.83	12.86	0.17	73.74
12	109999	COURSE ENROLLEES - COMM. TECHNOLOGY	1	175.00	0.00	12.00	23.00	8.00	0.00	218.00
		COMMUNICATIONS TECHNOLOGIES	4,512	121.46	18.09	12.02	50.78	15.80	0.32	218.47
12	120301	FUNERAL SERVICES/MORTUARY SCIENCE	349	42.79	80.71	0.00	33.48	9.86	1.04	167.88
12	120403	COSMETOLOGY	17,772	47.15	34.65	0.58	47.79	11.96	0.56	142.69
12	120501	BAKER/PASTRY CHEF	2,930	84.79	14.07	2.14	62.57	16.61	0.85	181.04
12	120503	CULINARY ARTS/CHEF TRAINING	9,732	78.98	22.31	1.94	61.49	17.07	0.75	182.54
12	120504	FOOD & BEVERAGE/RESTAURANT OPERATIO	12,538	55.32	13.32	1.27	63.22	16.52	0.84	150.49
12	120506	MEATCUTTER	124	41.88	29.72	0.71	64.52	22.98	0.00	159.81
12	129997	TOPICS	69	31.57	0.00	0.00	49.52	13.96	0.19	95.23
12	129998	INTERSHIP	12	0.00	0.00	5.00	44.08	20.75	0.00	69.83
		PERSONAL & MISCELLANEOUS SERVICES	43,526	59.06	24.65	1.18	56.23	14.75	0.71	156.58
12	131501	TEACHER ASSISTANT/AIDE	958	66.40	9.21	2.06	59.19	16.66	0.35	153.87
		EDUCATION	958	66.40	9.21	2.06	59.19	16.66	0.35	153.87

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	150101	ARCHITECTURAL TECHNOLOGY	1,088	123.87	18.30	3.57	58.02	16.46	0.49	220.71
12	150201	CIVIL TECHNOLOGY	755	72.17	31.72	2.87	61.04	15.67	0.33	183.79
12	150301	COMPUTER TECHNOLOGY	11,738	114.40	15.35	6.93	57.20	16.75	0.42	211.05
12	150302	ELECTRICAL TECHNOLOGY	526	70.96	9.75	2.89	57.04	19.61	0.16	160.42
12	150303	ELECTRONIC TECHNOLOGY	27,293	100.54	19.53	6.21	55.73	16.54	0.42	198.98
12	150304	LASER OPTIC TECHNOLOGY	90	137.97	32.82	21.80	52.79	14.87	0.72	260.97
12	150310	TELECOMMUNICATIONS	735	23.51	3.56	0.15	47.59	16.58	0.42	91.81
12	150401	BIOMEDICAL ENGINEERING	124	54.52	15.90	0.00	49.78	15.26	0.62	136.07
12	150403	ELECTROMECHANICAL TECHNOLOGY	1,212	99.95	34.89	5.54	61.20	17.07	0.40	219.05
12	150404	INSTRUMENTATION TECHNOLOGY	636	126.89	28.57	6.17	52.42	18.35	0.20	232.60
12	150405	ROBOTICS	1,395	120.30	22.08	11.68	47.52	16.54	0.16	218.28
12	150410	FLUID POWER TECHNOLOGY	3,669	71.66	20.45	15.37	52.97	15.94	0.27	176.65
12	150411	COMPUTERIZED MANUFACTURING	7,404	112.08	20.11	15.19	56.74	18.20	0.35	222.68
12	150503	ENERGY MANAGEMENT	53	93.85	9.85	5.42	80.60	17.11	0.00	206.83
12	150505	SOLAR TECHNOLOGY	36	93.47	13.39	4.00	53.78	17.81	0.06	182.50
12	150506	WATER AND WASTEWATER TECHNOLOGY	518	24.39	11.14	5.73	67.29	18.54	0.51	127.59
12	150603	INDUSTRIAL TECHNOLOGY	2,949	70.01	34.35	18.71	57.82	17.63	0.26	198.77
12	150605	CORROSION TECHNOLOGY	42	71.52	6.19	5.57	79.98	18.02	0.00	181.29
12	150607	PLASTICS TECHNOLOGY	902	62.95	8.32	0.43	49.65	18.21	0.11	139.67
12	150611	METALLURGICAL TECHNOLOGY	1,445	86.28	23.33	11.40	60.21	16.35	0.35	197.91
12	150701	OCCUPATIONAL SAFETY & HEALTH TECH.	3,219	31.15	4.54	2.39	38.79	12.01	0.12	88.99
12	150702	QUALITY CONTROL TECHNOLOGY	2,495	131.24	29.40	13.09	63.08	17.03	0.17	254.02
12	150805	MECHANICAL DESIGN TECHNOLOGY	1,200	177.53	21.26	26.70	61.38	18.45	0.32	305.63
12	150810	COMPUTER-AIDED DESIGN	19,907	99.03	16.74	16.21	57.50	16.42	0.52	206.42
12	150901	MINING TECHNOLOGY	2,850	62.06	12.03	1.75	23.35	8.28	0.00	107.47
12	150903	PETROLEUM TECHNOLOGY	129	37.95	7.36	1.07	23.35	8.27	0.00	77.99
12	151102	SURVEYING	1,621	86.62	15.18	2.33	57.20	14.54	0.28	176.15
12	151310	TELECOMMUNICATIONS	164	33.42	7.74	0.01	59.68	12.35	0.18	113.38
12	159996	CERTIFICATION REVIEW	162	117.51	4.70	7.73	39.56	16.24	0.00	185.73
12	159997	TOPICS	522	95.45	25.46	6.74	42.84	15.21	0.33	186.04
12	159998	INTERNSHIP	911	170.67	20.05	2.19	57.84	15.16	0.34	266.24
12	159999	COURSE ENROLLEES - ENGINEERING TECH.	727	109.18	27.11	11.38	45.88	15.91	0.17	209.63

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		ENGINEERING RELATED TECHNOLOGIES	96,517	98.09	18.59	9.85	54.91	16.29	0.38	198.12
12	170205	EMERGENCY MEDICAL TECHNOLOGY	121	39.56	8.38	0.24	53.90	13.05	1.17	116.30
12	170208	NUCLEAR MEDICAL TECHNOLOGY	76	106.04	36.86	6.30	47.64	14.93	0.41	212.18
12	170209	RADIOLOGICAL TECHNOLOGY	345	98.57	23.83	3.71	47.65	14.94	0.42	189.11
12	170506	MEDICAL RECORDS TECHNOLOGY	70	95.14	19.20	5.39	47.64	14.93	0.41	182.71
12	170808	OCCUPATIONAL THERAPY ASSISTING	330	57.87	20.07	0.60	47.65	14.94	0.42	141.54
12	170901	COMPUTERIZED INFORMATION	26	53.73	24.38	3.77	47.62	14.92	0.38	144.81
12	179996	LICENSURE REVIEW	13	58.54	37.46	6.38	47.62	14.92	0.38	165.31
12	179998	CLINICAL INTERNSHIP	420	124.84	24.08	4.79	47.94	14.89	0.45	216.98
12	179999	COURSE ENROLLEES - HEALTH	1	246.00	40.00	9.00	47.00	14.00	0.00	356.00
		ALLIED HEALTH	1,402	90.90	22.31	3.25	48.27	14.76	0.49	179.99
12	181101	ASSOCIATE DEGREE NURSING	1,761	152.71	34.30	0.00	49.62	14.35	0.65	251.63
12	181199	SUPERVISED INDEPENDENT STUDY	8	0.00	92.75	0.00	56.50	12.25	1.38	162.88
		HEALTH SCIENCES	1,769	152.02	34.56	0.00	49.65	14.34	0.66	251.23
12	200201	CHILD CARE & GUIDANCE	97	23.15	13.29	0.00	58.59	17.80	0.47	113.31
12	200202	CHILD CARE PROVIDER	38,864	53.93	7.85	0.91	57.01	16.24	0.56	136.50
12	200305	CUSTOM TAILORING	42	149.69	21.21	0.00	72.60	34.02	0.10	277.62
12	200306	FASHION DESIGN	1,807	93.98	13.54	2.44	63.99	26.80	0.22	200.96
12	200402	BAKING	83	165.70	17.13	6.49	47.65	14.93	0.41	252.31
12	200403	CHEF/COOK/CULINARY ARTS	30	53.67	17.07	6.47	47.63	14.93	0.40	140.17
12	200404	DIETETIC AIDE/ASSISTING	2,733	52.07	7.77	0.73	54.44	17.83	0.63	133.47
12	200405	FOOD CATERING	284	92.85	19.82	4.54	63.52	17.99	0.32	199.04
12	200406	FOOD SERVICE/RESTAURANT MANAGEMENT	18	64.11	0.00	0.00	73.39	14.83	0.17	152.50
12	200501	INTERIOR DESIGN	3,548	76.15	13.89	0.36	61.86	25.00	0.24	177.51
12	200602	ELDER CARE PROVIDER	83	67.71	3.04	0.02	55.89	18.90	0.31	145.88
12	200604	CUSTODIAL SERVICES	303	66.08	19.23	3.08	43.98	22.79	0.00	155.16
12	200605	EXECUTIVE HOUSEKEEPING	430	63.59	12.38	1.47	50.00	14.90	0.51	142.85
12	200701	WAITER/WAITRESS TRAINING	224	208.17	12.67	3.90	56.72	19.54	0.34	301.34
12	209997	TOPICS	552	71.26	5.94	0.31	57.76	17.38	0.34	153.00

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12	209998	INTERNSHIP	4,926	152.63	19.49	2.28	56.39	16.98	0.42	248.19
12	209999	COURSE ENROLLEES - HOME ECONOMICS	184	129.98	34.73	0.09	55.23	16.90	0.11	237.05
		VOCATIONAL HOME ECONOMICS	54,208	67.23	9.77	1.09	57.28	17.39	0.50	153.27
12	220103	LEGAL ASSISTING	6,490	27.77	5.26	0.64	61.66	25.09	0.15	120.56
12	220197	TOPICS	120	10.80	2.05	0.00	64.53	22.98	0.00	100.35
12	220198	INTERNSHIP	357	111.24	9.21	0.10	64.39	29.04	0.10	214.08
12	220199	INDEPENDENT STUDY	189	126.10	20.69	0.00	58.76	18.24	0.40	224.19
		LAW AND LEGAL STUDIES	7,156	34.24	5.81	0.59	61.77	25.07	0.15	127.62
12	230401	COMPOSITION	16,246	57.22	7.98	1.31	56.48	18.85	0.42	142.25
12	231001	SPEECH/RHETORICAL STUDIES	506	40.46	4.63	1.33	51.98	15.05	0.57	114.03
12	231003	DISCUSSION	66	92.82	63.91	0.73	43.41	9.74	1.44	212.05
12	231101	TECHNICAL AND BUSINESS WRITING	17,903	62.70	7.50	1.71	59.65	17.19	0.55	149.29
12	231198	INTERNSHIP	12	1501.42	18.42	1.00	71.75	16.42	0.67	1609.67
		ENGLISH LITERATURE/LETTERS	34,733	60.37	7.79	1.51	58.03	17.92	0.49	146.11
12	240105	ORIENTATION COURSES	3,144	58.14	12.21	2.17	54.27	18.72	0.28	145.78
12	240198	INDEPENDENT STUDY	427	239.71	19.39	0.08	47.83	15.18	0.40	322.58
12	240199	LIBERAL/GENERAL EDUCATION	1,105	59.76	58.34	13.50	55.78	16.73	0.59	204.71
		LIBERAL ARTS AND SCIENCES	4,676	75.10	23.77	4.66	54.04	17.93	0.36	175.85
12	250301	LIBRARY ASSISTING	1,501	53.57	8.54	0.13	56.58	16.65	0.49	135.96
12	250397	TOPICS	128	37.71	8.59	0.00	45.77	16.59	0.46	109.13
12	250398	INTERNSHIP	138	144.50	9.89	0.10	59.16	16.41	0.60	230.66
12	250399	SUPERVISED INDEPENDENT STUDY	12	606.83	38.42	0.00	58.25	13.83	0.17	717.50
		LIBRARY AND ARCHIVAL SCIENCE	1,779	63.21	8.85	0.12	56.01	16.61	0.49	145.30
12	260101	BIOLOGY, GENERAL	716	104.12	3.16	0.14	46.56	13.83	0.73	168.53

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12	260301	BOTANY, GENERAL	66	154.42	4.95	8.21	55.86	10.79	0.32	234.56
12	260601	ANATOMY	2,121	52.48	7.93	5.39	60.10	16.61	0.44	142.95
12	260704	PATHOLOGY, HUMAN AND ANIMAL	2,506	62.24	9.53	3.52	52.57	18.29	0.47	146.62
12	260705	PHARMACOLOGY	6,190	73.09	18.86	1.71	53.71	17.38	0.57	165.33
		BIOLOGICAL/LIFE SCIENCES	11,599	69.36	13.80	2.72	54.20	17.18	0.53	157.79
12	270101	MATHEMATICS, GENERAL	2,772	42.02	4.62	0.59	59.43	17.68	0.27	124.62
12	270301	APPLIED MATHEMATICS	53,200	50.53	7.27	1.34	57.78	17.56	0.37	134.86
12	270501	STATISTICS, INDUSTRIAL	192	58.04	24.70	0.97	46.77	18.31	0.44	149.23
		MATHEMATICS	56,164	50.14	7.20	1.30	57.83	17.57	0.37	134.40
12	310301	PARKS AND RECREATION	892	68.69	12.52	2.53	69.02	17.35	0.22	170.33
12	319997	TOPICS	111	61.35	5.25	5.04	69.77	16.28	0.00	157.68
12	319998	INTERNSHIP	91	204.44	17.89	16.02	74.55	20.02	0.02	332.95
		PARKS AND RECREATION	1,094	79.24	12.23	3.90	69.55	17.47	0.18	182.57
12	380101	PHILOSOPHY	50	90.92	0.00	0.00	73.40	14.86	0.16	179.34
		PHILOSOPY AND RELIGION	50	90.92	0.00	0.00	73.40	14.86	0.16	179.34
12	400101	PHYSICAL SCIENCES, GENERAL	569	44.00	18.20	0.01	51.10	16.13	0.43	129.86
12	400401	ATMOSPHERIC SCIENCES AND METEOROLOG	171	21.64	33.50	1.56	44.75	15.29	0.80	117.56
12	400501	CHEMISTRY, GENERAL	94	223.26	46.38	1.97	52.77	19.13	0.14	343.64
12	400801	PHYSICS, GENERAL	4,056	102.61	12.29	4.63	57.70	17.94	0.30	195.47
12	400805	FLUID MECHANICS	137	33.09	0.97	0.28	59.85	16.25	0.15	110.61
		PHYSICAL SCIENCES	5,027	93.59	14.01	3.83	56.48	17.62	0.33	185.85
12	410205	NUCLEAR/NUCLEAR POWER TECHNOLOGY	1,236	1.59	26.46	0.67	70.32	19.43	0.82	119.29
12	410303	METALLURGICAL TECHNOLOGY	33	245.18	17.61	5.00	47.64	14.91	0.39	330.73

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		SCIENCE TECHNOLOGIES	1,269	7.92	26.23	0.78	69.73	19.32	0.81	124.79
12	420101	PSYCHOLOGY, GENERAL	3,707	48.38	10.30	0.52	54.34	14.47	0.76	128.78
		PSYCHOLOGY	3,707	48.38	10.30	0.52	54.34	14.47	0.76	128.78
12	430102	CORRECTIONS	5,516	33.92	2.84	0.43	63.16	16.26	0.60	117.21
12	430105	CRIMINAL JUSTICE TECHNOLOGY	673	63.42	7.20	0.10	49.58	14.92	0.53	135.74
12	430107	LAW ENFORCEMENT	47,704	40.59	6.95	0.75	57.25	17.46	0.41	123.42
12	430109	SECURITY SERVICES	1,902	41.64	6.81	0.76	55.97	15.05	0.46	120.69
12	430199	CRIMINAL JUSTICE, OTHER	647	115.86	9.41	0.08	42.12	18.86	0.51	186.83
12	430201	FIRE PROTECTION/SAFETY TECHNOLOGY	4,774	31.49	9.40	1.67	61.15	19.13	0.44	123.29
12	430202	FIRE SERVICE ADMINISTRATION	1,963	36.77	26.99	1.55	56.85	18.92	0.40	141.48
12	430203	FIREFIGHTING	8,648	27.87	7.35	1.73	57.44	15.92	0.56	110.87
12	439997	TOPICS	882	75.13	47.30	0.91	49.52	13.00	0.24	186.10
12	439998	INTERNSHIP	1,885	118.46	12.86	0.88	57.07	17.67	0.28	207.22
12	439999	COURSE ENROLLEES - PROT. SERVICES	84	192.46	36.86	3.24	66.08	19.19	0.60	318.43
		PROTECTIVE SERVICES	74,678	41.37	8.06	0.91	57.63	17.22	0.44	125.64
12	440401	PUBLIC ADMINISTRATION	222	70.37	0.00	0.00	79.13	14.16	1.95	165.60
12	440501	PUBLIC POLICY ANALYSIS	497	109.75	5.84	1.11	75.89	15.44	1.60	209.63
12	440701	SOCIAL WORK/SOCIAL SERVIC	5,697	86.60	23.90	0.54	56.48	15.29	0.47	183.29
12	449997	TOPICS	617	28.25	9.71	0.27	60.85	14.20	0.05	113.32
12	449998	INTERNSHIP	2,209	114.62	10.53	0.42	56.11	15.93	0.28	197.90
12	449999	COURSE ENROLLEES - PUBLIC SERVICE	116	94.12	25.76	0.79	46.56	13.47	0.28	180.97
		PUBLIC ADMINISTRATION & SERVICES	9,358	90.30	18.30	0.52	58.13	15.33	0.49	183.07
12	450701	GEOGRAPHY	1,672	54.98	7.30	0.00	56.16	16.03	0.29	134.75
12	451101	SOCIOLOGY	93	13.44	38.46	0.02	58.26	13.88	0.22	124.28
		SOCIAL SCIENCES	1,765	52.79	8.94	0.00	56.27	15.91	0.29	134.20

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
12	460101	MASONRY	833	55.01	15.04	2.15	50.72	14.08	0.31	137.32
12	460102	MASONRY	2	0.00	24.00	0.00	56.50	12.00	1.00	93.50
12	460201	CARPENTRY	6,938	67.73	25.37	3.85	55.59	16.97	0.39	169.90
12	460302	ELECTRICIAN	3,009	70.93	17.75	4.79	58.41	17.03	0.44	169.34
12	460303	LINEWORKER	34	0.59	0.00	0.71	44.09	20.76	0.00	66.15
12	460401	BLDG & PROPERTY MAINTENAN	435	54.27	10.18	3.78	56.49	13.08	0.39	138.20
12	460402	CONCRETE TECHNOLOGY	128	96.21	41.31	4.75	45.02	14.95	0.83	203.07
12	460403	CONSTRUCTION INSPECTION	2,157	65.71	19.97	4.57	60.57	19.47	0.44	170.73
12	460408	PAINTING AND DECORATING	541	42.52	29.46	3.65	50.98	15.32	0.26	142.20
12	460501	PLUMBING/PIPEFITTING	1,121	45.50	16.53	2.34	56.80	15.86	0.39	137.44
12	460503	PLUMBING	2	0.00	24.00	0.00	56.50	12.00	1.00	93.50
12	461000	CONSTRUCTION TRADES	942	93.91	18.49	3.87	62.73	17.18	0.21	196.39
12	469997	TOPICS	93	82.00	42.68	6.77	48.85	14.65	0.60	195.55
12	469998	INTERNSHIP	98	56.30	57.81	27.06	47.40	16.22	0.62	205.41
		CONSTRUCTION TRADES	16,333	66.27	21.82	4.08	56.69	16.92	0.39	166.17
12	470101	ELECTRICAL & ELECTRONIC EQUIPMENT	3,027	35.48	40.19	3.03	57.25	18.43	0.47	154.84
12	470103	COMMUNICATION SYSTEMS	3,376	128.24	19.50	2.26	53.75	17.16	0.48	221.39
12	470104	COMPUTER ELECTRONICS	1,544	87.06	19.42	25.31	51.93	16.64	0.41	200.78
12	470105	INDUSTRIAL ELECTRONICS	3,575	81.96	20.62	5.35	58.60	17.53	0.49	184.55
12	470106	MAJOR APPLIANCES REPAIR	348	92.03	146.62	76.22	49.51	15.34	0.54	380.25
12	470201	HEAT,AC,&REFRIGERATION	23,070	82.75	18.62	7.56	58.39	18.26	0.40	186.00
12	470302	HEAVY EQUIPMENT	65	69.38	8.82	1.75	41.23	17.51	0.00	138.69
12	470303	INDUSTRIAL EQUIPMENT	2,222	84.56	47.24	12.29	61.24	16.13	0.44	221.89
12	470408	WATCH/CLOCK	127	41.63	89.91	2.07	83.17	8.50	3.87	229.15
12	470501	STATIONARY ENERGY SOURCES	116	60.23	31.42	0.00	43.70	15.08	0.84	151.27
12	470602	AIRCRAFT MECHANICS/AVIONICS	140	160.70	54.06	13.09	61.36	13.08	0.51	302.80
12	470603	AUTOMOTIVE BODY REPAIR	6,873	65.08	11.79	10.51	54.67	14.77	0.46	157.28
12	470604	AUTOMOTIVE MECHANICS	43,124	102.88	20.53	7.31	56.53	16.83	0.36	204.44
12	470605	DIESEL ENGINE MECHANICS	3,322	120.71	24.51	2.86	53.19	15.64	0.32	217.23
12	470606	SMALL ENGINE REPAIR	3,049	60.93	11.27	1.86	53.23	15.84	0.38	143.49
12	470609	AVIATION SYSTEMS	19,887	17.35	14.31	2.32	65.21	11.91	1.08	112.18
12	479996	LICENSE/CERTIFICATION REVIEW	165	92.00	29.92	5.85	48.61	15.53	0.56	192.47

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12	479997	TOPICS	497	46.74	21.76	3.86	43.72	14.72	0.47	131.28
12	479998	INTERNSHIP	881	185.52	19.74	4.38	58.63	16.76	0.37	285.40
12	479999	COURSE ENROLLEES - MECHANICS/REPAIRE	148	304.93	69.03	13.26	57.98	18.15	0.27	463.61
		MECHANICS AND REPAIRERS	115,556	79.61	19.99	6.60	58.08	16.11	0.52	180.90
12	480101	DRAFTING, GENERAL	10,076	83.38	20.08	21.48	58.89	16.76	0.43	201.03
12	480102	ARCHITECTURAL DRAFTING	7,562	117.13	14.84	4.56	57.14	17.68	0.52	211.87
12	480103	CIVIL/STRUCTURAL DRAFTING	552	120.03	17.35	9.36	50.97	16.23	0.51	214.44
12	480104	ELECTRICAL/ELECTRONICS DRAFTING	1,390	80.89	14.82	8.22	57.28	18.64	0.49	180.34
12	480105	MECHANICAL DRAFTING	4,815	98.02	18.92	7.91	59.30	17.54	0.30	201.99
12	480201	GRAPHIC & PRINTING EQUIP. OPERATION	2,450	76.36	14.49	16.15	52.07	16.20	0.31	175.59
12	480204	COMMERCIAL PHOTOGRAPHY	34	184.29	17.53	1.74	47.65	14.91	0.41	266.53
12	480205	TYPESETTING, MECHANICAL	7,120	92.93	17.92	22.46	50.74	16.69	0.29	201.02
12	480206	LITHOGRAPHY & PLATEMAKING	2,426	147.20	64.44	46.55	58.93	20.08	0.16	337.36
12	480208	PRINTING PRESS OPERATIONS	1,421	145.47	23.31	29.25	56.34	19.80	0.19	274.37
12	480212	DESKTOP PUBLISHING	5,289	76.57	24.90	6.73	54.97	16.52	0.60	180.29
12	480299	GRAPHIC & PRINT COMMUNICATIONS	124	58.24	15.91	3.78	48.67	15.57	0.35	142.53
12	480303	UPHOLSTERING	180	53.33	114.62	0.00	79.13	14.16	1.94	263.19
12	480503	MACHINE SHOP ASSISTANT	8,666	84.99	16.41	17.65	55.65	15.73	0.50	190.94
12	480506	SHEET METAL WORKER	2,227	63.30	28.27	5.47	53.30	14.55	0.48	165.37
12	480507	TOOL AND DIE MAKING	2,535	39.04	28.12	8.48	51.46	15.57	0.58	143.26
12	480508	WELDING	16,126	86.75	25.78	7.63	54.62	15.82	0.44	191.04
12	480520	NUMERICAL CONTROL	771	94.82	40.63	8.46	56.99	18.57	0.21	219.68
12	480599	APPRENTICESHIP	240	40.55	30.34	7.32	48.29	11.19	0.98	138.67
12	480702	FURNITURE DESIGN/CABINET MAKING	354	115.64	0.48	1.25	36.50	13.06	0.08	167.02
12	489997	TOPICS	1,603	79.04	29.06	6.83	46.54	16.04	0.64	178.14
12	489998	INTERNSHIP	529	177.41	16.99	5.95	57.62	17.27	0.25	275.48
12	489999	COURSE ENROLLEES - PRECISION PRODUCT	515	137.76	68.29	13.94	54.61	19.46	0.15	294.20
		PRECISION PRODUCTION TRADES	77,005	91.01	22.92	13.45	55.28	16.61	0.43	199.70
12	490101	AVIATION	111	44.15	24.67	1.87	49.59	15.39	0.74	136.41
12	490102	PILOTING (COMMERCIAL)	950	53.62	25.89	1.69	45.25	15.33	0.75	142.53

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12	490105	AIR TRAFFIC CONTROL	69	34.28	17.84	2.59	47.68	14.70	0.83	117.91
12	490107	PRIVATE PILOTING	660	95.83	31.83	1.64	45.69	15.77	0.70	191.47
12	490202	CONSTRUCTION EQUIPMENT OPERATOR	16	54.44	5.44	4.75	58.19	20.69	0.00	143.50
12	490205	TRUCK DRIVING	2,817	88.40	21.33	6.91	60.32	17.42	0.10	194.48
12	490309	RIVERBOAT TRAINING	180	83.86	19.87	2.03	59.06	12.54	0.26	177.62
12	499997	TOPICS	1,511	59.39	33.01	1.81	43.70	15.08	0.84	153.83
12	499998	INTERNSHIP	12	72.50	2.92	1.58	47.17	14.67	0.75	139.58
		TRANSPORTATION AND MATERIALS	6,326	75.41	25.80	4.07	52.17	16.18	0.46	174.09
12	500401	DESIGN, GENERAL	6,414	89.77	17.03	9.92	52.09	17.43	0.28	186.51
12	500406	COMMERCIAL PHOTOGRAPHY	3,728	129.86	22.55	3.40	55.53	15.22	0.48	227.05
12	500901	MUSIC, GENERAL	26	412.96	0.00	0.00	79.12	14.15	1.92	508.15
12	500904	THEORY/COMPOSITION	26	400.23	0.00	0.00	79.12	14.15	1.92	495.42
12	509999	INTERNSHIP	36	148.94	1.36	0.00	52.44	15.36	0.89	219.00
		VISUAL AND PERFORMING ART	10,230	106.20	18.90	7.45	53.48	16.60	0.36	203.00
12	510205	SIGN LANGUAGE INTERPRETER	7,443	46.32	4.32	0.10	71.16	25.39	0.07	147.35
12	510601	DENTAL ASSISTANT	7,199	123.83	30.16	4.36	58.88	19.10	0.13	236.46
12	510602	DENTAL HYGIENIST	909	108.51	13.49	1.45	63.01	20.60	0.09	207.16
12	510603	DENTAL LABORATORY TECHNICIAN	920	241.35	8.22	5.39	61.29	22.47	0.00	338.73
12	510702	HEALTH CARE ADMINISTRATOR	421	32.52	12.18	0.86	53.55	19.37	0.18	118.65
12	510703	WARD CLERK	690	54.83	7.03	0.00	43.16	16.79	0.73	122.53
12	510707	MEDICAL RECORDS TECHNOLOGY	2,767	99.13	24.09	8.68	55.36	14.46	0.51	202.24
12	510709	COMPUTERIZED INFORMATION SYSTEMS	100	92.46	7.39	7.19	79.97	18.04	0.00	205.65
12	510801	MEDICAL ASSISTANT	854	70.87	12.74	0.95	50.13	19.25	0.56	154.50
12	510803	OCCUPATIONAL THERAPY ASSISTANT	3,476	75.69	16.91	3.30	58.72	18.19	0.38	173.18
12	510805	PHARMACY TECHNICIAN/ASSISTANT	1,636	34.54	7.35	7.98	52.98	18.15	0.40	121.40
12	510806	PHYSICAL THERAPY ASSISTANT	4,304	86.82	10.74	5.31	54.00	18.32	0.51	195.70
12	510807	PHYSICIAN ASSISTANT	1,336	32.04	227.02	12.31	33.48	9.86	1.04	315.75
12	510808	VET ASST/ANIMAL HEALTH TECHNICIAN	784	142.47	25.73	1.36	73.41	14.86	0.18	258.02
12	510901	CARDIOVASCULAR TECHNOLOGY	547	37.46	10.50	0.00	72.60	34.05	0.11	154.71
12	510903	ELECTROENCEPHALOGRAPH TECHNOLOGY	30	0.00	47.33	0.00	64.50	22.97	0.00	134.80

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12	510904	EMERGENCY MED TECHNOLOGY	27,210	27.22	11.32	0.81	55.97	15.87	0.42	111.61
12	510905	NUCLEAR MED TECHNOLOGY	722	74.19	15.57	5.88	58.27	20.80	0.09	174.80
12	510907	MEDICAL RADIOLOGIC TECHNOLOGY	13,100	93.54	31.13	6.28	54.96	16.32	0.46	202.70
12	510908	RESPIRATORY THERAPY TECHNICIAN	6,541	102.83	35.73	3.34	58.55	16.58	0.29	217.31
12	510909	SURGICAL/OPERATING ROOM TECHNICIAN	1,452	110.59	15.75	5.80	57.44	20.36	0.04	209.97
12	510910	DIAGNOSTIC MEDICAL SONOGRAPHY	842	111.31	15.89	34.70	60.69	22.04	0.13	244.77
12	510911	RENAL DIALYSIS TECHNOLOGY	595	160.70	21.28	5.11	33.48	9.86	1.04	231.47
12	511004	MEDICAL LABORATORY TECHNICIAN	5,301	122.01	44.49	9.29	59.72	16.22	0.49	252.22
12	511501	ALCOHOL/DRUG ABUSE COUNSELOR	6,447	49.37	5.24	0.39	65.45	16.37	0.79	137.61
12	511502	PSYCHIATRIC HEALTH SERVICES	2,143	59.16	12.85	0.10	58.64	18.11	0.31	149.18
12	511601	NURSING (R.N. TRAINING)	106,328	157.89	20.91	2.97	56.46	17.19	0.40	255.82
12	511612	NURSING, REFRESHER COURSE	10	453.50	7.40	6.60	65.70	27.30	0.10	560.60
12	511613	PRACTICAL NURSE (LPN TRAINING)	42,712	62.32	10.99	1.44	59.09	15.03	0.68	149.56
12	511614	NURSE ASSISTANT/AIDE	25,578	66.05	12.12	0.97	55.41	16.63	0.42	151.60
12	511803	OPHTHALMIC MEDICINE TECHNOLOGIST	523	75.72	7.38	0.93	61.29	22.47	0.00	167.78
12	512604	THERAPEUTIC RECREATIONAL AIDE	543	76.76	11.29	1.08	67.44	19.62	0.05	176.24
12	519996	LICENSURE REVIEW	549	86.13	18.49	8.66	57.44	17.40	0.58	188.70
12	519997	TOPICS	339	43.96	11.88	0.50	44.13	15.05	0.78	116.30
12	519998	INTERNSHIP	23,477	124.34	22.51	5.30	56.93	17.20	0.39	226.67
12	519999	COURSE ENROLLEES - HEALTH	249	227.57	57.33	1.04	43.66	14.82	0.54	344.96
		HEALTH PROFESSIONS & RELATED SCIENCE	298,077	104.73	19.35	2.97	57.32	16.95	0.44	201.76
12	520101	BUSINESS, GENERAL	930	61.89	11.59	0.91	60.50	13.48	1.58	149.94
12	520201	BUSINESS ADMINISTRATION & MANAGEMENT	12,904	76.46	7.94	1.15	58.88	16.78	0.53	161.75
12	520203	LOGISTICS & MATERIALS MANAGEMENT	2,096	59.30	8.54	0.10	63.61	23.81	0.27	155.64
12	520204	OFFICE SUPERVISION & MANAGEMENT	4,594	63.96	7.62	5.32	57.24	17.00	0.35	151.50
12	520205	OPERATIONS MANAGEMENT & SUPERVISION	2,635	53.78	15.37	15.73	62.74	18.87	0.50	167.00
12	520302	ACCOUNTING TECHNICIAN	20,299	54.99	8.91	2.16	57.50	16.90	0.41	140.86
12	520401	ADMINISTRATIVE ASSISTANT/SECRETARY	46,716	79.17	14.21	6.58	56.00	16.93	0.44	173.33
12	520402	EXECUTIVE ASSISTANT/SECRETARY	164	149.88	2.52	1.16	65.84	26.46	0.21	246.07
12	520403	LEGAL ADMIN ASST/SECRETARY	1,559	46.86	13.76	18.19	55.90	19.26	0.22	154.20
12	520404	MEDICAL ADMIN ASST/SECRETARY	19,665	45.36	10.48	8.19	56.08	16.88	0.48	137.46
12	520405	COURT REPORTER	5,080	83.32	16.61	21.57	58.19	20.59	0.17	200.45

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12	520407	DATA ENTRY TECHNNICIAN	53,701	64.82	12.25	4.16	58.74	16.39	0.64	156.99
12	520408	GENERAL OFFICE/CLERICAL/TYPING	37,445		92.26	14.21	6.01	56.91	16.34	0.50
12	520701	SMALL BUSINESS MANAGEMENT & OPERATIO	8,717	57.99	9.43	2.25	56.53	17.80	0.44	144.44
12	520803	BANKING & FINANCIAL SERVICES	4,790	40.30	5.73	0.82	62.12	18.01	0.39	127.36
12	520807	INVESTMENTS AND SECURITIES	1,059	56.02	3.21	0.58	63.95	22.10	0.24	146.10
12	520902	HOTEL/MOTEL AND RESTAURANT MANAGEME	4,366	57.23	69.71	1.63	61.03	16.68	0.73	207.01
12	521001	HUMAN RESOURCES MANAGEMENT	4,877	50.10	7.87	1.92	54.16	16.61	0.44	131.11
12	521002	LABOR/PERSONNEL RELATIONS	417	55.25	4.40	1.13	57.37	19.21	0.20	137.57
12	521003	ORGANIZATIONAL BEHAVIOR STUDIES	6,127	55.05	6.25	0.82	59.37	17.72	0.25	139.46
12	521101	INTERNATIONAL BUSINESS	462	58.74	17.61	0.49	64.33	24.06	0.14	165.37
12	521202	BUSINESS COMPUTER PROGRAMMING	105,058	59.09	17.02	7.49	56.79	16.53	0.48	157.39
12	521203	BUSINESS SYSTEMS ANALYSIS	7,087	65.80	12.39	6.11	60.43	16.07	0.53	161.33
12	521204	BUSINESS SYSTEMS NETWORKING	1,498	35.98	12.50	4.70	58.93	18.89	0.55	131.55
12	521205	BUSINESS COMPUTER FACILITIES	10,687	69.07	14.34	7.37	61.27	18.62	0.38	171.07
12	521401	BUSINESS MARKETING & MANAGEMENT	1,586	65.67	7.87	1.18	50.49	14.50	0.65	140.36
12	521402	MARKETING RESEARCH	408	76.69	4.53	1.32	55.15	20.73	0.41	158.82
12	521501	REAL ESTATE	14,072	35.28	7.17	0.26	57.09	17.14	0.48	117.41
12	529996	CERTIFICATION & LICENSURE	497	44.58	14.81	0.21	63.62	25.86	0.30	149.38
12	529997	TOPICS	2,545	70.05	13.75	3.92	54.05	16.18	0.72	158.67
12	529998	INTERNSHIPS	5,126	149.15	25.97	5.51	54.08	16.72	0.34	251.78
12	529999	BUSINESS SEMINARS	702	106.22	8.78	6.22	53.18	17.41	0.25	192.05
		BUSINESS MANAGEMENT/ADMIN. SERVICES	387,869	65.86	13.93	5.65	57.43	16.89	0.49	160.24
		TOTAL - PCS 1.2	1,388,180	78.02	16.30	4.75	57.08	16.85	0.46	173.45
14	320103	COMMUNICATION SKILLS	100,830	61.52	7.23	0.52	55.99	15.71	0.58	141.54
14	320104	MATHEMATICS	147,030	50.94	4.98	0.84	58.44	17.34	0.45	133.00
14	320113	READING	66,133	72.12	11.77	0.74	56.93	16.54	0.56	158.67
		TOTAL - PCS 1.4	313,993	58.80	7.13	0.72	57.34	16.65	0.51	141.15

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
15	39999	CONSERVATION	13	0.00	0.00	0.46	59.54	15.62	0.23	75.85
15	59999	AREA AND ETHNIC STUDIES,	37	13.51	0.00	0.00	37.41	16.03	0.30	67.24
15	69999	MANAGEMENT	733	15.48	217.38	0.86	51.08	17.17	0.38	302.35
15	70799	OFFICE OCCUPATIONS AND SYSTEMS	7	6.43	15.43	0.00	64.43	22.86	0.00	109.14
15	139999	EDUCATION, OTHER	675	57.60	167.46	1.62	57.29	19.28	0.28	303.53
15	169999	FOREIGN LANGUAGES, OTHER	1,455	20.24	6.40	0.14	54.63	18.71	0.42	100.55
15	200199	HOMEMAKING, OTHER	549	36.05	2.57	0.19	43.96	13.31	0.52	96.61
15	239999	LETTERS, OTHER	1,708	59.50	22.34	0.22	68.10	18.16	0.96	169.29
15	250399	LIBRARY/ARCHIVAL SCIENCE	17	27.47	0.00	0.00	79.12	14.12	1.94	122.65
15	269999	LIFE SCIENCES, OTHER	25	24.20	579.64	2.24	54.00	16.56	0.72	677.36
15	270399	PRACTICAL MATH	398	7.86	0.00	0.00	78.61	14.24	1.88	102.59
15	300799	MULTICULTURAL STUDIES	137	3.65	0.00	0.00	60.04	11.96	0.18	75.82
15	310299	PARKS AND RECREATION	3	0.00	0.00	7.67	23.33	8.00	0.00	39.00
15	320105	BASIC SKILLS	921	25.42	2.08	0.00	59.95	11.97	0.29	99.71
15	330104	CITIZENSHIP	125	16.66	19.92	0.00	42.10	9.51	1.46	89.64
15	340103	HEALTH RELATED ACTIVITIES	1,271	26.67	2.39	0.06	39.85	13.47	0.58	83.02
15	350101	INTERPERSONAL SKILLS, GEN	283	6.75	0.00	0.00	60.38	12.00	0.21	79.34

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
15	360108	LEISURE/RECREATION	174	45.95	0.00	0.00	61.54	19.95	0.55	127.99
15	370199	PERSONAL AWARENESS, OTHER	2,068	15.93	7.10	0.01	57.22	12.38	0.32	92.97
15	409999	PHYSICAL SCIENCES, OTHER	40	27.18	3.50	0.00	32.63	11.40	0.33	75.03
15	429999	PSYCHOLOGY, OTHER	825	38.33	0.42	0.06	74.24	13.88	1.75	128.68
15	459999	SOCIAL SCIENCES, OTHER	270	43.07	0.91	0.00	65.87	16.02	0.95	126.83
15	469999	CONSTRUCTION TRADES	144	33.94	8.43	0.75	55.96	23.62	0.10	122.81
15	479999	MECHANICS AND REPAIRERS	50	64.38	12.30	5.16	53.14	15.12	0.44	150.54
15	489999	PRECISION PRODUCTION TRADES	851	31.61	393.07	1.71	49.59	17.26	0.46	493.70
15	499999	TRANSPORTATION	79	34.46	25.68	2.05	52.42	19.68	0.08	134.37
15	509999	VISUAL AND PERFORMING ART	1,268	27.69	5.87	0.02	52.34	13.00	0.89	99.82
		TOTAL - PCS 1.5	14,126	30.14	49.87	0.33	56.77	15.22	0.65	152.98
16	010101	AGRICULTURAL BUSINESS & MANAGEMENT	1,083	40.91	7.67	2.61	51.63	14.36	0.47	117.66
16	010201	AGRICULTURAL MECHANICS	150	59.46	31.79	0.41	57.91	13.63	0.14	163.34
16	010301	AGRICULTURAL PRODUCTION	59	60.37	0.00	0.19	51.95	11.14	0.14	123.78
16	010302	ANIMAL PRODUCTION	260	59.37	3.62	0.58	42.78	13.37	0.27	119.97
16	010304	CROP PRODUCTION	24	137.13	57.63	2.58	50.21	21.96	0.00	269.50
16	010401	AGRICULTURAL PRODUCTS	27	377.96	82.96	3.74	48.11	22.22	0.00	535.00
16	010603	ORNAMENTAL HORTICULTURE	572	27.87	23.15	0.57	60.64	14.42	0.09	126.75
16	010605	LANDSCAPING	221	41.66	18.72	0.00	71.88	24.89	0.39	157.54
		AGRIBUSINESS AND PRODUCTION	2,396	46.27	14.61	1.48	55.04	15.28	0.31	132.99

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	61501	ORGANIZATIONAL BEHAVIOR	18	22.50	5.11	0.00	56.56	12.22	1.44	97.83
		MANAGEMENT	18	22.50	5.11	0.00	56.56	12.22	1.44	97.83
16	70305	BUSINESS DATA PROGRAMMING	103	22.49	5.12	0.00	56.55	12.25	1.48	97.88
16	70308	MICROCOMPUTER APPLICATION	16	22.50	5.13	0.00	56.56	12.25	1.44	97.88
		OFFICE OCCUPATIONS AND SYSTEMS	119	22.49	5.12	0.00	56.55	12.25	1.47	97.88
16	080102	FASHION MERCHANDISING	57	29.68	0.00	0.00	49.53	13.95	0.19	93.35
16	080301	ENTREPRENEURSHIP, GENERAL	100	12.14	29.45	1.02	56.60	18.31	0.47	117.99
16	080703	INTERNATIONAL MARKETING	48	22.31	19.94	0.00	42.08	9.50	1.46	95.29
16	080704	PURCHASING/INVENTORY CONTROL	524	58.20	16.15	0.02	47.00	10.73	1.26	133.36
16	080706	GENERAL MARKETING/SALES	83	53.53	2.76	0.00	60.10	15.63	0.83	132.84
16	080709	GENERAL DISTRIBUTION OPERATIONS	4	125.00	20.00	0.00	42.00	9.50	1.25	197.75
16	081001	INSURANCE MARKETING	504	3.21	1.53	0.02	41.12	16.05	0.02	61.94
16	081105	TRAVEL SERVICE MARKETING	1,571	59.93	38.08	0.14	61.70	17.26	0.69	177.80
16	081206	SERVICE STATION RETAILING	17	19.59	0.00	0.00	37.41	16.00	0.29	73.29
		MARKETING AND DISTRIBUTION	2,908	46.60	25.20	0.12	54.53	15.65	0.67	142.77
16	090201	ADVERTISING	24	39.92	5.92	0.17	56.21	13.29	0.33	115.83
16	090501	PUBLIC RELATIONS	13	17.92	0.00	0.00	37.38	16.00	0.23	71.54
16	090701	RADIO/TV (BROADCAST JOURNALISM)	37	42.89	33.78	3.11	55.86	18.32	0.41	154.38
		COMMUNICATIONS	74	37.54	18.81	1.61	52.73	16.28	0.35	127.32
16	100101	EDUCATIONAL MEDIA TECHNOLOGY	90	15.56	0.00	0.00	76.33	14.28	1.82	107.99
16	100103	PHOTOGRAPHIC TECHNOLOGY	22	31.82	0.00	0.00	68.82	15.68	0.55	116.86
16	100104	RADIO/TV (BROADCAST)	5	34.60	6.40	3.40	50.60	14.40	0.80	110.20
		COMMUNICATIONS MEDIA TECHNOLOGY	117	19.43	0.27	0.15	73.82	14.55	1.54	109.75

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	120403	COSMETOLOGY	175	19.41	8.06	0.43	58.30	15.24	0.33	101.76
16	120502	BARTENDER/MIXOLOGIST	44	17.73	3.93	0.18	58.25	13.89	0.20	94.18
16	120503	CULINARY ARTS/CHEF TRAININNG	228	9.42	11.99	0.45	72.49	16.98	1.15	112.47
16	120504	FOOD & BEVERAGE/RESTAURANT MGMT.	2,894	25.96	12.09	0.83	58.48	17.87	0.34	115.57
		CONSUMER AND PERSONAL SERVICES	3,341	24.38	11.77	0.77	59.42	17.62	0.40	114.35
16	131501	TEACHER ASSISTANT/AIDE	114	2.34	9.46	0.00	57.96	14.47	0.30	84.54
		EDUCATION	114	2.34	9.46	0.00	57.96	14.47	0.30	84.54
16	150301	COMPUTER TECHNOLOGY	452	29.24	39.50	0.02	57.53	21.77	0.25	148.31
16	150303	ELECTRONIC TECHNOLOGY	957	42.10	5.28	0.59	48.44	14.19	0.37	110.96
16	150304	LASER OPTIC TECHNOLOGY	99	43.22	3.98	0.00	47.38	15.65	0.28	110.52
16	150310	TELECOMMUNICATIONS	5	0.00	0.00	2.20	44.00	20.60	0.00	66.80
16	150403	ELECTROMECHANICAL TECHNOLOGY	16	106.44	9.50	0.00	47.63	14.88	0.38	178.81
16	150404	INSTRUMENTATION TECHNOLOGY	86	176.33	18.59	0.22	61.73	13.12	0.71	270.70
16	150405	ROBOTICS	214	52.50	0.55	0.90	48.41	14.21	0.17	116.74
16	150411	COMPUTERIZED MANUFACTURING	382	32.82	3.57	0.11	58.15	14.20	0.24	109.09
16	150503	ENERGY CONSERVATION & USE	324	25.52	13.20	0.94	59.02	21.11	0.12	119.91
16	150506	WATER AND WASTEWATER TECHNOLOGY	580	41.48	30.73	0.79	56.51	18.71	0.31	148.52
16	150507	ENVIRONMENTAL & POLLUTION TECHNOLOG	47	14.89	0.00	0.00	71.02	15.36	0.85	102.13
16	150603	INDUSTRIAL TECHNOLOGY	241	48.25	16.38	2.54	46.64	21.13	0.04	134.98
16	150701	OCCUPATIONAL SAFETY & HEALTH	1,258	18.08	0.72	0.56	39.11	15.53	0.02	74.04
16	150702	QUALITY CONTROL TECHNOLOGY	478	52.00	41.99	3.31	56.37	17.23	0.46	171.36
16	150810	COMPUTER-AIDED DESIGN	625	45.67	56.38	18.56	59.04	19.22	0.23	199.08
16	150901	MINING TECHNOLOGY	16,205	48.47	8.63	1.88	25.11	9.14	0.00	93.23
16	159996	CERTIFICATION REVIEW	186	16.72	0.00	0.00	60.84	12.62	1.55	91.73
		ENGINEERING RELATED TECHNOLOGY	22,155	45.49	11.22	2.10	32.21	11.23	0.07	102.32
16	170610	REFRESHER COURSE FOR NURSING	159	128.83	8.60	0.00	49.55	14.36	0.64	201.98
		ALLIED HEALTH	159	128.83	8.60	0.00	49.55	14.36	0.64	201.98

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			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	200202	CHILD CARE & DEVELOPMENNT	1,111	10.95	5.51	0.78	58.61	14.38	0.53	90.77
16	200204	FOSTER CARE/FAMILY CARE	10	22.50	5.10	0.00	56.50	12.20	1.40	97.70
16	200305	CUSTOM TAILORING AND ALTERATIONS	352	11.41	0.68	0.43	40.28	9.35	0.09	62.24
16	200403	CHEF/COOK/CULINARY ARTS	35	68.03	19.91	0.00	42.09	9.49	1.46	140.97
16	200404	DIETETIC AIDE/ASSISTING	380	8.60	0.00	0.00	78.66	14.16	1.92	103.33
16	200405	FOOD CATERING	29	32.34	19.59	0.00	42.07	9.48	1.45	104.93
16	200406	FOOD SERV/RESTAURANT MANAGEMENT	68	45.24	19.93	0.00	42.09	9.50	1.46	118.21
16	200501	INTERIOR DESIGN	79	17.04	5.87	0.11	58.44	15.53	0.28	97.28
16	200604	CUSTODIAL SERVICES	108	18.20	0.00	0.17	44.49	17.22	0.45	80.54
16	200605	EXECUTIVE HOUSEKEEPING	64	35.95	0.00	0.00	72.84	15.09	1.09	124.98
16	200606	HOMEMAKER'S AIDE	436	7.46	16.62	0.00	52.17	19.21	0.71	96.17
		HOME AND INSTITUTIONAL SERVICES	2,672	13.08	6.27	0.39	56.94	14.39	0.75	91.81
16	231003	DISCUSSION	1,932	16.84	4.88	0.17	56.52	16.45	0.48	95.34
		LETTERS	1,932	16.84	4.88	0.17	56.52	16.45	0.48	95.34
16	240105	ORIENTATION COURSES	307	47.59	2.11	0.08	57.30	18.73	0.15	125.97
		LIBERAL/GENERAL EDUCATION	307	47.59	2.11	0.08	57.30	18.73	0.15	125.97
16	270301	APPLIED MATHEMATICS	1,187	29.72	5.55	1.21	59.45	16.79	0.29	113.03
		MATHEMATICS	1,187	29.72	5.55	1.21	59.45	16.79	0.29	113.03
16	400801	PHYSICS, GENERAL	51	0.00	0.12	0.06	64.51	22.96	0.00	87.65
		PHYSICAL SCIENCES	51	0.00	0.12	0.06	64.51	22.96	0.00	87.65
16	430102	CORRECTIONS	89	1.51	4.24	2.91	51.48	14.45	0.75	75.34
16	430107	LAW ENFORCEMENT	6,881	6.40	0.37	0.03	78.31	14.32	1.89	101.32
16	430109	SECURITY SERVICES	1,249	19.34	15.96	0.70	60.74	18.46	0.49	115.69

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16	430201	FIRE CONTROL AND SAFETY	91	74.01	39.57	22.64	35.93	12.87	0.13	185.15
16	430203	FIREFIGHTING	1,223	30.16	21.20	1.05	50.51	16.87	0.23	120.03
16	430301	CIVIL DEFENSE	14	121.50	9.93	0.00	42.21	19.71	0.50	193.86
		PROTECTIVE SERVICES	9,547	11.91	5.50	0.49	71.74	15.18	1.47	106.29
16	440401	PUBLIC ADMINISTRATION	3	338.33	395.67	0.00	29.67	14.00	0.00	777.67
16	440701	SOCIAL WORK/SOCIAL SERVICES	80	32.25	0.00	0.00	48.59	16.43	0.49	97.75
		PUBLIC AND SOCIAL SERVICES	83	43.31	14.30	0.00	47.90	16.34	0.47	122.33
16	460201	CARPENTRY	946	73.58	8.49	0.57	62.21	15.57	0.64	161.06
16	460302	ELECTRICIAN	111	77.41	15.41	0.02	60.78	16.75	0.41	170.77
16	460401	BUILDING & PROPERTY MAINTENANCE	533	32.33	4.57	0.00	56.42	15.53	0.70	109.55
16	460403	CONSTRUCTION INSPECTION	1,090	68.24	66.39	35.88	59.39	12.08	0.18	242.15
16	460406	GLAZING	68	43.78	0.00	0.00	64.18	16.12	0.59	124.66
16	460408	PAINTING AND DECORATING	74	8.51	31.69	1.38	57.77	17.61	0.05	117.01
16	460501	PLUMBING/PIPEFITTING	210	80.10	2.45	0.00	58.29	13.82	0.98	155.63
16	460503	PLUMBING	66	35.89	9.52	0.00	47.64	14.92	0.41	108.38
16	461000	CONSTRUCTION TRADES	484	19.24	2.09	0.84	64.71	15.29	0.21	102.38
		CONSTRUCTION TRADES	3,582	56.37	24.86	11.21	60.23	14.44	0.45	167.55
16	470102	BUSINESS MACHINE REPAIR	15	27.93	30.07	0.00	58.73	18.20	0.40	135.33
16	470103	COMMUNICATION ELECTRONICS	298	46.17	20.38	0.61	59.25	17.56	0.54	144.51
16	470104	COMPUTER ELECTRONICS	112	75.94	18.34	0.68	54.54	17.13	0.17	166.79
16	470105	INDUSTRIAL ELECTRONICS	830	77.66	12.07	4.17	57.49	14.25	0.40	166.05
16	470106	MAJOR APPLIANCE REPAIR	16	73.44	9.50	0.00	47.63	14.88	0.38	145.81
16	470201	HEAT,AC,&REFRIGERATION	1,604	33.35	9.18	1.66	58.22	18.14	0.33	120.89
16	470303	INDUSTRIAL EQUIPMENT MAINTENANCE	1,002	16.57	8.25	0.51	48.63	16.19	0.22	90.37
16	470501	STATIONARY ENERGY SOURCES	652	20.47	5.19	0.23	63.70	20.31	0.18	110.09
16	470603	AUTOMOTIVE BODY REPAIR	80	49.20	1.39	0.00	43.69	15.08	0.83	110.18
16	470604	AUTOMOTIVE MECHANICS	1,970	51.73	30.16	7.45	62.21	18.12	0.37	170.04
16	470605	DIESEL ENGINE MECHANICS	10	150.00	28.20	1.30	61.20	22.40	0.00	263.10

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16	470606	SMALL ENGINE REPAIR	820	17.58	13.34	0.13	60.56	17.24	0.68	109.54
		MECHANICS AND REPAIRERS	7,409	39.62	15.64	2.95	58.46	17.45	0.37	134.49
16	480101	DRAFTING, GENERAL	817	30.15	10.74	0.30	53.17	12.61	0.79	107.76
16	480102	ARCHITECTURAL DRAFTING	57	157.93	6.86	0.00	54.44	16.02	0.56	235.81
16	480103	CIVIL/STRUCTURAL DRAFTING	3	479.67	0.00	0.00	49.33	13.67	0.00	542.67
16	480105	MECHANICAL DRAFTING	24	50.00	0.00	0.00	35.54	8.83	0.46	94.83
16	480107	PIPING DRAFTING	3	479.67	0.00	0.00	49.33	13.67	0.00	542.67
16	480201	GRAPHIC & PRINTING COMMUNICATIONS	17	227.94	35.06	2.47	58.41	19.53	0.35	343.76
16	480203	COMMERCIAL ART	21	22.52	19.90	0.00	42.10	9.48	1.43	95.43
16	480206	LITHOGRAPHY & PLATEMAKING	17	34.65	6.35	3.41	50.76	14.41	0.82	110.41
16	480208	PRINTING PRESS OPERATIONS	54	76.74	26.59	1.43	61.15	20.72	0.33	186.96
16	480212	DESKTOP PUBLISHING	196	144.25	22.96	1.11	47.12	18.72	0.41	234.58
16	480303	UPHOLSTERING	176	38.21	10.93	0.00	62.80	17.82	0.74	130.50
16	480503	MACHINE TOOL OPERATION	969	43.15	9.67	0.86	63.01	16.01	0.74	133.44
16	480506	SHEET METAL	190	39.24	1.34	0.20	67.37	15.17	1.16	124.47
16	480507	TOOL AND DIE MAKING	82	55.02	1.35	0.00	43.70	15.07	0.83	115.98
16	480508	WELDING	1,013	82.06	50.20	10.87	52.70	17.07	0.43	213.33
16	480702	FURNITURE DESIGN	495	40.84	8.06	0.10	58.34	15.36	0.75	123.46
16	489999	COURSE ENROLLEES - PRECISION PRODUCT	33	105.70	6.15	0.00	81.85	15.33	0.00	209.03
		PRECISION PRODUCTION	4,167	58.17	19.90	3.02	56.74	15.66	0.67	154.15
16	490107	PRIVATE PILOTING	465	42.01	7.40	0.23	61.70	16.34	0.60	128.28
16	490202	CONSTRUCTION EQUIPMENT	11	191.91	213.64	120.55	39.55	16.18	0.00	581.82
16	490205	TRUCK DRIVING	5,777	14.85	3.94	0.26	72.21	14.05	1.42	106.73
16	490299	VEHICLE & EQUIPMENT OPERATION	18	14.11	0.00	1.94	44.06	20.78	0.00	80.89
16	490309	RIVERBOAT TRAINING	219	7.45	3.74	2.03	59.05	12.54	0.26	85.07
		TRANSPORTATION AND MATERIALS	6,490	16.84	4.52	0.53	70.88	14.19	1.32	108.27
16	500401	DESIGN, GENERAL	439	25.86	1.70	0.00	56.31	13.72	0.26	97.85
16	500406	COMMERCIAL PHOTOGRAPHY	161	28.93	4.14	0.51	62.40	15.88	0.88	112.74

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16	500602	CINEMATOGRAPHY/FILM	12	34.67	6.33	3.42	50.75	14.42	0.75	110.33
		VISUAL AND PERFORMING ARTS	612	26.84	2.43	0.20	57.80	14.30	0.44	102.01
16	510205	SIGN LANGUAGE INTERPRETER	932	28.25	1.92	0.40	58.72	18.58	0.31	108.18
16	510601	DENTAL ASSISTANT	260	62.68	7.43	0.29	55.95	15.77	0.17	142.30
16	510603	DENTAL LABORATORY TECHNICIAN	19	46.42	3.89	0.16	58.26	13.84	0.21	122.79
16	510702	HOSPITAL/HEALTH FACILITIES	259	52.34	29.80	1.03	60.39	19.58	0.10	163.24
16	510707	MEDICAL RECORDS TECHNOLOGY	140	2.86	8.68	0.27	59.37	21.16	0.14	92.49
16	510710	CENTRAL SUPPLY TECHNOLOGY	182	11.51	39.33	1.12	56.45	20.43	0.23	129.06
16	510803	OCCUPATIONAL THERAPY ASSISTING	137	18.03	2.06	0.09	67.01	17.34	0.43	104.96
16	510806	PHYSICAL THERAPY ASSISTANT	484	25.88	10.68	0.25	52.35	16.50	0.56	106.22
16	510902	ELECTROCARDIOGRAPH TECHNOLOGY	310	29.43	9.60	1.49	71.66	19.74	0.38	132.30
16	510904	EMERGENCY MED TECHNICIAN	13,810	16.67	8.27	1.99	48.53	11.90	0.14	87.50
16	510907	MEDICAL RADIOLOGIC TECHNICIAN	739	41.67	19.08	0.40	48.93	16.24	0.61	126.93
16	510908	RESPIRATORY THERAPY TECHNICIAN	217	27.70	18.84	0.44	50.46	18.79	0.20	116.43
16	510909	SURGICAL/OPERATING ROOM TECHNICIAN	136	10.20	24.49	0.54	52.18	13.24	0.16	100.81
16	510910	DIAGNOSTIC MEDICAL SONOGRAPHY	14	54.86	60.43	2.71	61.29	22.43	0.00	201.71
16	511004	MEDICAL LABORATORY TECHNICIAN	1,212	57.18	25.78	2.40	48.30	15.91	0.26	149.83
16	511501	ALCOHOL/DRUG ABUSE COUNSELOR	149	26.44	14.71	0.17	57.11	14.18	0.36	112.97
16	511502	PSYCHIATRIC SERVICES	855	35.46	17.86	0.00	42.03	14.85	0.56	110.76
16	511612	NURSING, REFRESHER COURSE	20,401	40.68	9.29	0.54	61.21	16.53	0.68	128.93
16	511613	PRACTICAL NURSE (LPN TRAINING)	76	19.74	19.92	0.00	42.09	9.51	1.46	92.72
16	511614	NURSE ASSISTANT/AIDE	8,761	34.96	8.30	1.30	65.64	16.54	0.75	127.49
16	511615	HOME HEALTH AIDE	161	6.21	33.77	0.16	43.88	19.98	0.50	104.49
16	511803	OPHTHALMIC MED TECHNICIAN	41	7.93	29.78	0.93	61.29	22.46	0.00	122.39
16	512604	THERAPEUTIC RECREATIONAL AIDE	228	37.38	23.34	1.54	61.03	21.85	0.02	145.16
16	519999	COURSE ENROLLEES - HEALTH	567	4.75	16.79	0.45	56.25	20.65	0.11	99.00
		HEALTH PROFESSIONS & RELATED SCIENCE	50,090	32.07	9.96	1.11	57.34	15.38	0.50	116.35
16	520101	BUSINESS, GENERAL	377	23.46	0.41	0.15	37.66	14.39	0.53	76.59
16	520201	BUSINESS ADMINISTRATION & MANAGEMENT	1,961	33.25	69.55	0.46	60.51	15.44	0.92	180.12
16	520204	OFFICE SUPERVISION & MANAGEMENT	336	5.46	0.09	0.00	74.52	16.71	1.35	98.13

Illinois Community College Board

STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
16	520205	OPERATIONS MANAGEMENT & SUPERVISION	535	23.41	27.45	0.53	47.05	12.52	0.94	111.90
16	520302	ACCOUNTING TECHNICIAN	2,484	42.93	6.13	0.43	62.29	18.39	0.49	130.65
16	520401	ADMINISTRATIVE ASSISTANT/SECRETARY	6,116	32.62	11.52	0.36	63.15	16.17	0.61	124.43
16	520403	LEGAL ADMINISTATIVE ASSISTANT/SECRETA	43	16.79	6.98	1.21	59.07	19.58	0.33	103.95
16	520404	MEDICAL ADMIN. ASSISTANT/SECRETARY	2,610	49.75	2.07	0.31	62.81	13.81	0.81	129.55
16	520405	COURT REPORTER	39	94.95	7.69	0.00	45.15	18.92	0.54	167.26
16	520406	RECEPTIONIST	102	23.53	0.00	0.00	62.55	20.30	0.53	106.91
16	520407	DATA ENTRY TECHNICIAN	67	140.33	7.48	0.00	65.70	27.36	0.12	240.99
16	520408	GENERAL OFFICE/CLERICAL/TYPING	8,136	35.75	34.14	0.11	68.03	16.55	0.56	155.15
16	520701	SMALL BUSINESS MANAGEMENT	1,071	25.06	58.83	0.45	57.32	15.87	0.60	158.13
16	520803	BANKING & FINANCIAL SERVICES	611	34.51	10.45	0.06	48.23	17.50	0.28	111.03
16	520807	INVESTMENTS AND SECURITIES	572	21.18	2.59	0.41	56.95	18.04	0.26	99.44
16	521001	HUMAN RESOURCES MANAGEMENT	2,118	27.99	3.45	0.10	62.65	16.28	0.85	111.32
16	521003	ORGANIZATIONAL BEHAVIOR	438	14.18	27.56	1.21	55.92	16.85	0.71	116.43
16	521101	INTERNATIONAL BUSINESS	28	21.43	3.93	0.18	58.25	13.86	0.21	97.86
16	521202	BUSINESS COMPUTER PROGRAMMING	20,137	31.08	11.54	1.58	55.10	15.99	0.63	115.92
16	521203	BUSINESS SYSTEMS ANALYSIS	342	40.24	7.93	0.48	63.72	22.23	0.05	134.64
16	521205	BUSINESS COMPUTER FACILITIES OPERATOR	908	25.40	4.56	0.03	61.40	20.41	0.22	112.02
16	521501	REAL ESTATE	4,509	16.78	7.43	0.70	60.67	16.59	0.26	102.43
		BUSINESS MANAGEMENT/ADMINISTRATIVE S	53,540	31.68	16.52	0.80	59.76	16.29	0.59	125.64
		TOTAL - PCS 1.6	173,070	33.31	12.65	1.37	56.23	15.20	0.56	119.32
17	320101	BASIC SKILLS	381,668	25.45	3.77	0.08	47.59	13.58	0.75	91.22
17	320103	COMMUNICATION SKILLS	17,317	25.90	10.76	2.66	48.89	17.29	0.31	105.81
17	320104	COMPUTATIONAL SKILLS	21,511	28.36	10.81	1.40	52.65	17.84	0.39	111.44
17	320105	JOB SEEK/CHANGING SKILLS	3,594	34.59	24.97	1.82	54.88	14.13	0.21	130.60
17	320113	READING	29,817	27.06	13.57	0.88	48.84	16.02	0.54	106.91
17	320123	ENGLISH AS A SECOND LANGUAGE	623,757	15.92	1.96	0.03	46.19	13.21	0.63	77.94
		TOTAL - PCS 1.7								

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STATE SUMMARY UNIT COST PER CREDIT HOUR BY CIP WITHIN PCS

			Credit Hours	Direct Salary	Direct Dept.	Equip.	Alloc.	Oper. & Maint.	Bldg. Rental	Net Instruc.
18	320101	BASIC SKILLS	110,038	16.50	7.76	1.00	54.48	15.62	0.61	95.97
18	320102	ACADEMIC AND INTELLECTUAL SKILLS	30,069	16.08	6.39	0.20	58.20	16.01	0.72	97.60
18	320103	COMMUNICATION SKILLS	23,077	23.15	4.30	0.33	57.18	15.44	0.80	101.21
18	320104	COMPUTATIONAL SKILLS	21,809	29.37	19.11	2.12	60.94	16.33	0.61	128.48
18	320105	JOB SEEKING/CHANGING SKILLS	2,704	58.02	21.03	1.85	52.53	14.61	0.68	148.72
18	320113	READING	5,642	17.24	9.78	1.21	44.56	16.75	0.20	89.73
18	320123	ENGLISH AS A SECOND LANGUAGE	21,077	27.76	9.97	0.15	55.88	17.24	0.44	111.43
		BASIC SKILLS	214,416	20.12	8.79	0.86	55.80	15.91	0.62	102.09
18	330102	AMERICAN CITIZENSHIP	1,593	70.12	20.50	0.80	56.61	16.78	0.57	165.38
		CITIZENSHIP	1,593	70.12	20.50	0.80	56.61	16.78	0.57	165.38
		TOTAL - PCS 1.8	216,009	20.49	8.87	0.86	55.80	15.91	0.62	102.56